

# Congressional Record

## SEVENTY-SECOND CONGRESS, FIRST SESSION

### SENATE

WEDNESDAY, MARCH 30, 1932

(Legislative day of Wednesday, March 23, 1932)

The Senate met at 12 o'clock meridian, on the expiration of the recess.

The VICE PRESIDENT. The Senate will receive a message from the President of the United States.

#### MESSAGES FROM THE PRESIDENT

Several messages in writing from the President of the United States were communicated to the Senate by Mr. Latta, one of his secretaries.

#### MESSAGE FROM THE HOUSE—ENROLLED BILL SIGNED

A message from the House of Representatives by Mr. Haltigan, one of its clerks, announced that the Speaker had affixed his signature to the enrolled bill (S. 3706) for the temporary relief of water users on irrigation projects constructed and operated under the reclamation law, and it was signed by the Vice President.

#### CALL OF THE ROLL

Mr. FESS. Mr. President, I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Ashurst	Couzens	Jones	Robinson, Ark.
Austin	Dale	Kean	Robinson, Ind.
Bailey	Davis	Kendrick	Schall
Bankhead	Dickinson	Keyes	Sheppard
Barkley	Fess	King	Shipstead
Bingham	Fletcher	La Follette	Shortridge
Black	Frazier	Lewis	Smoot
Borah	George	Logan	Stetson
Bratton	Glass	McGill	Thomas, Idaho
Brookhart	Glenn	McKellar	Thomas, Okla.
Broussard	Goldsborough	McNary	Townsend
Bulkeley	Gore	Morrison	Trammell
Bulow	Hale	Moses	Tydings
Byrnes	Harrison	Neely	Vandenberg
Capper	Hastings	Norbeck	Wagner
Caraway	Hatfield	Norris	Walcott
Carey	Hayden	Nye	Walsh, Mass.
Connally	Hebert	Oddie	Walsh, Mont.
Coolidge	Howell	Patterson	Watson
Copeland	Hull	Pittman	Wheeler
Costigan	Johnson	Reed	

Mr. GEORGE. My colleague the senior Senator from Georgia [Mr. HARRIS] is still detained from the Senate be-

cause of illness. I will let this announcement stand for the day.

Mr. GLASS. I wish to announce that my colleague the senior Senator from Virginia [Mr. SWANSON] is absent in attendance upon the disarmament conference at Geneva.

Mr. BYRNES. I wish to announce that my colleague the senior Senator from South Carolina [Mr. SMITH] is necessarily detained by serious illness in his family.

Mr. KEAN. I announce that my colleague the junior Senator from New Jersey [Mr. BARBOUR] is detained from the Senate by illness. I ask that the announcement may stand for the day.

Mr. FESS. I desire to announce that the Senator from Rhode Island [Mr. METCALF] is necessarily absent on account of illness. I will let this announcement stand for the day.

The VICE PRESIDENT. Eighty-three Senators have answered to their names. A quorum is present.

#### EMERGENCY OFFICERS RETIRED WITH PAY

Mr. ASHURST. Mr. President, I present a list of the employees of the Veterans' Administration who have been placed on the emergency retired officers' list with pay; also a list of emergency officers with pay who are not employed in the Veterans' Administration, together with a letter from General Hines of recent date. I ask that the matter be printed in the RECORD.

The VICE PRESIDENT. Without objection, it is so ordered.

The matter referred to is as follows:

VETERANS' ADMINISTRATION,  
Washington, March 29, 1932.

HON. HENRY F. ASHURST,

United States Senate, Washington, D. C.

MY DEAR SENATOR ASHURST: Further reference is made to your letter of March 5, 1932, requesting a revised list of emergency officers retired with pay who are employees of the Veterans' Administration and a list of those retired who are not employed by this administration.

There is attached a copy of the CONGRESSIONAL RECORD of March 4, 1931, containing an emergency officers' list as of February 20, 1931. This list has been revised and brought up to date as of March 1, 1932, and the supplemental lists which are attached for insertion as indicated contain the names of officers who have changed their residence and those who have been retired since the last list was compiled.

If this revision is not clear, a representative will be pleased to call at your office to explain the changes that have been made.

Very truly yours,

FRANK T. HINES, Administrator.

Employees of the Veterans' Bureau who have been placed on the list of emergency officers retired with pay March 1, 1932

Name	State	Bureau designation	Salary	Retirement pay
Adams, Roscoe Conklin, C-396379	Kentucky	Physician	\$4,000.00	\$262.50
Adams, Winthrop, C-1008996	Massachusetts	Medical officer in charge	7,500.00	150.00
Ale, John H., C-165794	Indiana	Regional manager	4,600.00	125.00
Allison, Jas. Richard, C-1333372	South Carolina	Physician (part time)	2,400.00	125.00
Ankenbrandt, Albert Andrew, C-653955	New York	Physician	4,600.00	150.00
Appling, Chas. Dowling, C-1335743	Arizona	Contact representative	2,300.00	106.25
Arnold, David Elmer, C-528832	California	Rating specialist (physician)	4,600.00	187.50
Arntzer, Julius, C-367945	Arizona	Physician	5,400.00	150.00
Arwine, James Tevis, C-1348848	California	do.	4,400.00	187.50
Aton, Everett Maxwell, C-1099817	New York	Disbursing officer	2,600.00	150.00
Babcock, Archer D., C-1055004	do.	Physician (part time)	2,570.00	218.75
Bacon, Harry P., C-1239777	Minnesota	Physician	4,600.00	150.00
Bailey, Frank James, C-161973	Arkansas	Chief, dental clinic	4,200.00	165.00
Baker, David Alfred, C-1235549	California	Physician	3,800.00	150.00
Baker, Erasmus Shanks, C-165242	Louisiana	do.	4,600.00	125.00
Ballou, James Larkin, C-476262	Oregon	do.	4,600.00	150.00
Barlow, Alfred M., C-364689	Ohio	Regional attorney	3,800.00	125.00
Barnhart, Harry Henry, C-315989	Pennsylvania	Senior contact representative	3,300.00	210.00
Barry, Howard Jerome, C-402259	Wisconsin	Rating specialist (physician)	3,800.00	125.05

Employees of the Veterans' Bureau who have been placed on the list of emergency officers retired with pay March 1, 1932—Continued

Name	State	Bureau designation	Salary	Retirement pay
Beys, John Ransom, C-107323	Kentucky	Rating specialist (legal)	\$3,200.00	\$106.25
Beatty, Jesse James, C-1340348	Arizona	Clinical director	5,600.00	125.00
Beckett, Clinton Geo., C-345823	Indiana	Physician	4,600.00	187.50
Beam, Levi A., C-365733	do.	Rating specialist (occupational)	3,300.00	165.00
Bernard, Laurence Judah, C-500449	California	Physician	4,600.00	125.00
Birchfield, George Irving, C-1284503	Washington	do.	4,000.00	150.00
Black, Dennis Leo, C-272182	Massachusetts	do.	4,600.00	125.00
Blair, George Arnold, C-323892	Tennessee	Rating specialist (occupational)	3,300.00	165.00
Blake, William James, C-220788	Massachusetts	Regional manager	5,600.00	125.00
Bohn, Charles Reinhardt, C-210088	New Jersey	Rating specialist (occupational)	3,300.00	195.00
Bondurant, Alpheus John, C-524547	Colorado	Physician	4,600.00	125.00
Borden, Archibald David, C-1271880	California	Regional manager	4,800.00	225.00
Bowman, Lang Fulton, C-293768	Kansas	Physician (part time)	3,800.00	125.00
Boyd, Benjamin Day, C-411008	Alabama	Dentist	3,800.00	162.50
Brady, Henry Adrian, C-286906	Louisiana	Physician	3,800.00	150.00
Breedlove, Geo. Boles, C-521266	Indiana	Medical examiner (fee basis)	4,200.00	150.00
Brod, Benjamin, C-510030	New York	Physician	4,200.00	125.00
Brown, John Ryston, C-1219116	Minnesota	do.	4,600.00	125.00
Buck, Samuel Cory, C-1392365	California	do.	4,200.00	150.00
Burstien, Louis Launcelot, C-685146	California	Physician	4,000.00	125.00
Byrne, Joseph Vincent, C-356731	District of Columbia	Chief of division	4,800.00	150.00
Caldarone, Alfred A., C-1407925	Rhode Island	Physician	4,000.00	150.00
Carling, John, C-479058	California	do.	5,200.00	150.00
Casey, Timothy Joseph, C-1396573	do.	Physician (part time)	2,400.00	125.00
Cassidy, Franklin Chester, C-1203276	Colorado	Physician	4,600.00	125.00
Chambers, Wilfred Ernest, C-1085955	Missouri	Medical officer in charge	6,500.00	206.25
Chance, Jenner Perry, C-1347324	California	Physician	4,600.00	206.25
Chase, Alpha Manley, C-412533	Colorado	do.	4,600.00	195.00
Christiansen, James, C-495531	Wisconsin	do.	4,600.00	165.00
Cochrell, Benj. A., C-1169128	Kentucky	do.	4,400.00	150.00
Compton, Booten Stoves, C-351915	Louisiana	Chief, Medical Service	5,800.00	125.00
Cook, George Francis, C-592756	District of Columbia	Adjudicator	2,800.00	165.00
Cooley, Beamon Sherley, C-1126039	Alabama	Physician	4,200.00	125.00
Copeland, Paul Richard, C-1437694	Florida	do.	4,800.00	125.00
Crawford, Harry Struthers, C-1227726	Missouri	do.	4,000.00	150.00
Cummings, John M., C-791014	New York	Contact representative	2,800.00	137.50
Daggett, Byron B., C-542994	do.	Rating specialist (occupational)	3,300.00	165.00
Dallis, Park A., C-430465	Georgia	Architectural engineer	2,600.00	150.00
Dally, Wendell Phillips, C-1032458	Maryland	Physician	4,600.00	150.00
Darrah, Homer C., C-238536	North Dakota	Dentist	3,800.00	165.00
Davis, Eugene, C-1139337	Tennessee	Medical officer in charge	5,500.00	187.50
Decker, Ernest Raymond, C-400396	District of Columbia	Junior legal member	3,800.00	106.25
Delaney, Jos. Peter, C-908412	Arkansas	Physician	3,800.00	125.00
Derdiger, Louis Belfair, C-1238653	Minnesota	do.	3,800.00	150.00
Devine, Clark Bailey, C-507078	Arizona	do.	4,600.00	150.00
Diodoti, Vincent Maria, C-487651	Pennsylvania	do.	4,600.00	150.00
Dodd, Thomas Franklin, C-583235	Virginia	Rating specialist (physician)	4,800.00	187.50
Doherty, Wm. T., C-1296394	Kansas	Physician	5,200.00	125.00
Donahue, John Leo, C-186199	Arizona	do.	4,600.00	150.00
Donnelly, James Gordon, C-1393043	District of Columbia	Medical supervisor	5,600.00	125.00
Donovan, Timothy Stephen, C-1024730	New York	Physician	4,000.00	125.00
Dorsey, Stanton, C-506851	District of Columbia	Associate sanitary engineer	3,300.00	125.00
Douglas, Harrie Abraham, C-622575	Michigan	Superintendent of construction (engineers)	3,300.00	150.00
Duffy, Frank Thomas, C-392351	Illinois	Regional manager	5,600.00	125.00
Duncan, Ernest Allen, C-1236363	Texas	Physician	2,400.00	187.50
Duncan, Miles Jordan, C-113746	California	do.	5,200.00	150.00
Edwards, Thomson, C-1076797	Pennsylvania	Regional medical officer	5,600.00	150.00
Ehlert, John Matthews, C-1303850	Alabama	Physician	4,400.00	125.00
Ellis, Luther E., C-327132	District of Columbia	Regional manager	4,800.00	150.00
Ellis, Robert Alvine, C-1328543	Texas	Adjudicator	2,600.00	106.25
Endler, Joseph Charles, C-1024980	New Jersey	Regional dental officer	4,000.00	150.00
Ernest, F. James Mahon, C-1275933	Oregon	Physician	4,600.00	206.25
Engel, Richard D., C-357519	District of Columbia	Rating specialist, claims	3,300.00	106.25
Essenson, Oscar Samuel, C-319963	California	Physician	4,600.00	150.00
Eyerly, Tema LeClerc, C-380823	Colorado	do.	4,200.00	150.00
Fannin, Frank Arthur, C-221795	Oklahoma	do.	4,600.00	150.00
Faurel, Glenn Cameron, C-410242	California	Rating specialist (occupational)	4,200.00	165.00
Felter, Charles T., C-316830	District of Columbia	Contact representative	2,800.00	150.00
Feltham, Percy Marshall, C-369813	Georgia	Superintendent of construction	4,800.00	150.00
Ferguson, Jose Marvin, C-452345	Kentucky	Medical officer in charge	6,500.00	150.00
Field, Albert, C-252461	Illinois	Physician	4,200.00	150.00
Fitzgerald, William Thomas, C-567006	New York	Regional adjudication officer	4,800.00	131.25
Foster, Thomas, C-906198	District of Columbia	Consultant in G. M.	5,400.00	150.00
Fouche, James Sample, C-906771	South Carolina	Physician	3,800.00	150.00
Foxwell, Raymond K., C-1085450	District of Columbia	Physician (part time)	1,800.00	125.00
Fraine, John Henry, C-1242648	Minnesota	Regional attorney	4,600.00	312.50
Galbraith, John Robt., C-1287974	Maryland	Assistant chief of division	5,600.00	106.25
Gallagher, Michael Lee, C-470507	Illinois	Physician	5,400.00	150.00
Garlinghouse, Orestes Lucien, C-268844	Kansas	Physician (fee basis, \$5 per examination)	4,600.00	187.50
George, John Cecil, C-460638	North Carolina	Physician	4,600.00	187.50
Gibson, William Clement, C-1134669	Missouri	Medical officer in charge	6,500.00	125.00
Gill, John L., C-1303457	Texas	Physician	4,600.00	150.00
Gilstrap, Harry Benson, C-361845	Oklahoma	Regional manager	4,800.00	206.25
Given, Ellis Edgar Willits, C-1360619	Pennsylvania	Physician (part time)	3,000.00	218.75
Gleason, Benj. Whitney, C-1016195	New Hampshire	Physician	4,600.00	150.00
Graf, John Edw., C-1207169	Illinois	do.	3,800.00	125.00
Grant, Harold R., C-583944	Michigan	Field examiner	2,900.00	125.00
Grau, Adolph Eugene, C-1305871	Louisiana	Dentist	3,700.00	125.00
Greene, Fred Baxter, C-418634	Oregon	Assistant to disbursing officer	2,160.00	165.00
Gridley, Norman Brown, C-1085804	Connecticut	Member central board appeals	3,300.00	150.00
Haines, William Henry, C-1057336	New Jersey	Physician	2,400.00	150.00
Hall, Jesse Lee, C-287172	District of Columbia	Rating specialist (medical)	5,400.00	150.00
Hanson, Henry Virgil, C-282325	Minnesota	Physician	4,600.00	150.00
Hasbrouck, Edwin Marble, C-308579	Virginia	do.	4,000.00	150.00
Healey, Thomas Francis, C-209589	Connecticut	Physician (part time)	1,114.00	150.00
Hemp, Albert Bushnell, C-1240227	Minnesota	Adjudicator	2,900.00	106.25



Employees of the Veterans' Bureau who have been placed on the list of emergency officers retired with pay March 1, 1932—Continued

Name	State	Bureau designation	Salary	Retire- ment pay
Hincheliff, John William, C-424112	Mississippi	Assistant to regional accountant	\$1,800.00	\$150.00
Hindman, Samuel, C-328104	Ohio	Physician	4,600.00	150.00
Hobby, Edwin Elmer, C-906074	California	do	4,600.00	208.25
Holland, Josiah Hutton, C-272569	Wyoming	Physician (fee basis)	4,400.00	185.00
Hooks, Hilary George, C-267547	West Virginia	Regional manager	4,400.00	150.00
Hopkins, Samuel Rice, C-1224859	Illinois	Rating specialist (physician)	3,800.00	187.50
Howard, John Frederick, C-603154	Colorado	Physician	4,600.00	150.00
Howe, John Bell, C-314928	Illinois	do	4,200.00	150.00
Howe, Theodore Gilman, C-907028	California	do	4,400.00	150.00
Huff, Scott Miller, C-905090	New Jersey	do	4,000.00	180.00
Hummel, Charles Edward, C-246755	Maryland	Contact representative	2,800.00	210.00
Ingalls, Henry Allison, C-328278	New Mexico	Physician (part time)	1,000.00	204.62
Irlon, Edwin Clair, C-654777	New York	Assistant regional attorney	3,300.00	125.00
Jackson, Charles Tillman, C-515427	Illinois	Property custodian	2,900.00	106.25
Johnson, Benj. Priestley, C-1153952	Kentucky	Member central board appeals (occupational)	3,200.00	106.25
Johnson, Edwin Martin, C-1094334	District of Columbia	Medical officer	4,400.00	150.00
Joiner, William Edwin, C-1280565	Washington	Physician	4,600.00	150.00
Jolley, William Albert, C-906309	Arkansas	do	5,000.00	262.50
Jones, Edward Barton, C-23281	District of Columbia	do	4,600.00	150.00
Jones, Ralph Phillips, C-159474	Colorado	do	4,800.00	125.00
Kane, Francis Leo, C-118206	New Jersey	Regional adjudication officer	3,300.00	150.00
Kearney, Charles A., C-363614	Idaho	Physician	4,600.00	150.00
Keeler, Claude Charles, C-528515	Minnesota	do	5,400.00	150.00
Kendall, William Eugene, C-617221	Illinois	Charge of reception service	5,600.00	187.50
Kimbell, Isham, C-1139579	Louisiana	Physician	5,000.00	187.50
Kincaid, Herbert Clark, C-1378034	West Virginia	do	3,800.00	150.00
Kinney, Kenneth Wm., C-498219	District of Columbia	do	1,800.00	150.00
Krohn, Arthur Smith, C-497246	Wisconsin	Messenger	1,260.00	150.00
Ladd, John, C-1095633	District of Columbia	Rating specialist (physician)	5,000.00	150.00
Latham, Ernest Richard, C-1016166	Rhode Island	Regional dental officer	4,600.00	150.00
Lazenby, Earl Kilpatrick, C-1090136	North Carolina	Physician	3,800.00	150.00
Leahy, William Richard, C-1268433	California	Regional medical officer	4,600.00	150.00
Lewis, Benjamin Jefferson, C-406740	South Carolina	Physician	3,800.00	125.00
Liberty, Cyril Ambrose, C-627341	District of Columbia	Field supervisor	3,800.00	106.25
Lightner, Homer Grayson, C-1249464	Kentucky	Physician	5,400.00	150.00
Lochte, Henry C., C-592330	Louisiana	do	4,400.00	125.00
Loewy, Ignatz David, C-318761	Arizona	Clinical director	6,000.00	206.25
Long, Henry Donald Foster, C-1089753	Ohio	Field examiner	2,600.00	165.00
Long, William Walker, C-1139497	Alabama	Physician (part time)	2,400.00	150.00
Longino, Dick R., C-1116085	Georgia	Physician	3,800.00	125.00
MacMilan, Marion Blaisdell, C-121004	Wisconsin	do	4,600.00	187.50
MacNeil, Bernard Chester, C-905647	District of Columbia	do	5,200.00	125.00
Maher, Harry Ellsworth, C-1230898	North Dakota	Rating specialist (occupational)	3,300.00	125.00
Malone, Will Hale, Jr., C-860177	Georgia	Physician	4,400.00	125.00
Maloney, James Edward, C-1033403	New York	do	3,800.00	206.25
Malonson, James Henry, C-1013038	Massachusetts	do	4,200.00	180.00
Manlon, Wm. Orville, C-1400633	Oregon	do	4,800.00	150.00
Marcellus, Marius Breckenridge, C-354178	California	do	4,600.00	243.75
Martin, Albert, C-414886	do	do	4,600.00	150.00
Martin, John Foley, C-1393711	do	do	4,200.00	125.00
Matthews, Walter Monroe, C-1322129	Arkansas	do	4,600.00	125.00
McCaffrey, Hugh, C-541470	Virginia	Adjudicator	2,800.00	116.87
McCrillis, Wm. Wallace, C-1265980	California	Dentist	3,700.00	150.00
McCulloch, David Coyle, C-472152	do	Physician	4,400.00	150.00
McDermott, Bernard A., C-1378486	District of Columbia	Medical officer	5,000.00	125.00
McDonald, John Thomas, C-1390085	Arizona	Physician	4,400.00	125.00
McDonald, Oral Holmes, C-240906	Kentucky	do	3,800.00	125.00
McEwen, William Wright, Jr., C-1230223	Colorado	Field examiner	2,600.00	125.00
McFarland, Samuel B., C-1252082	California	Physician	5,000.00	150.00
McKnight, James L., C-445400	Arizona	do	4,600.00	125.00
McNulty, Herbert L., C-1080026	Pennsylvania	Chief engineer	3,200.00	125.00
Metcalf, Arthur B., C-422390	Maryland	Associate civil engineer	3,200.00	106.25
Meyst, Charles H., C-291115	Wisconsin	Physician	4,600.00	160.00
Mize, Harlan E., C-500825	Illinois	do	4,600.00	150.00
Monroe, Harry S., C-295524	Pennsylvania	Regional medical officer	4,600.00	125.00
Montgomery, Chas. G., C-1337556	North Carolina	Contact representative	2,800.00	150.00
Moore, Paul D., C-1396426	Washington	Physician	3,800.00	125.00
Moore, Roy D., C-303340	California	do	4,400.00	150.00
Neilon, John E., C-1348121	Minnesota	Dentist	4,200.00	125.00
Nelson, Edwin G., C-158275	do	Physician	4,000.00	125.00
Nevitt, Philip H., C-1169148	Kentucky	do	4,400.00	125.00
Newquist, Daniel C., C-364656	Iowa	Property custodian	2,900.00	165.00
Newsom, Erle T., C-268659	New York	Physician	3,800.00	150.00
Nichols, John H., C-611362	do	Personnel clerk	2,300.00	165.00
Nieweg, George A., C-150125	Missouri	Physician	4,600.00	125.00
North, Thomas J., C-1143067	Kentucky	Field examiner	2,600.00	106.25
Ochs, Leon M., C-1205779	Missouri	Physician	3,800.00	125.00
O'Ferrall, John T., C-430159	Louisiana	Physician (part time)	1,800.00	150.00
Owens, Wm. H., C-309939	Georgia	Physician	4,400.00	125.00
Park, Wm. E., C-293346	North Carolina	do	4,600.00	150.00
Parker, Edward M., C-905722	District of Columbia	Medical member	5,000.00	187.50
Partington, Cyrus B., C-403973	Colorado	Physician	4,500.00	125.00
Patterson, Chas. H., C-193951	Minnesota	Rating specialist	3,800.00	125.00
Patterson, Clayton A., C-1272011	California	Regional dental officer	5,200.00	165.00
Patterson, Edward L., C-909776	Montana	Physician	3,800.00	150.00
Patton, John R., C-1405707	Massachusetts	do	4,200.00	150.00
Penrose, Thomas W., C-313793	Pennsylvania	do	3,800.00	243.75
Pfeiffer, George E., C-905370	Oregon	Chief, surgical service	5,600.00	125.00
Phares, Willard A., C-1223475	Kansas	Physician (part time)	1,500.00	187.50
Phillips, David B., C-1165391	Ohio	do	900.00	150.00
Pickett, Geo. Edward, C-411020	North Carolina	Adjudicator	2,600.00	106.25
Pippy, William, C-1351650	Montana	Chaplain	541.00	195.00
Prill, John H., C-1178006	Wisconsin	Physician	3,800.00	150.00
Ralph, Charles Edward, C-905852	District of Columbia	do	4,400.00	187.50
Rea, Melvin Oscar, C-1326905	Texas	do	2,800.00	125.00
Reed, Carl Oliver, C-1246421	New Mexico	Regional medical officer	4,400.00	150.00
Richeson, Austin Bremen, C-299909	Oregon	Assistant to regional manager	3,300.00	225.00
Riordan, John Kenneth, C-431050	Wisconsin	Contact representative	2,900.00	125.00

Employees of the Veterans' Bureau who have been placed on the list of emergency officers retired with pay March 1, 1932—Continued

Name	State	Bureau designation	Salary	Retirement pay
Roach, Richard Aloysius, C-1392779	California	Physician	\$4,200.00	\$150.00
Robbins, Fredk. Carver, C-905946	Maryland	do.	4,600.00	187.50
Roberts, Wm. J., C-548268	Texas	do.	4,200.00	150.00
Robertson, Edd LaFayette, C-1375632	Maryland	Rating specialist physician	5,400.00	187.50
Robinson, Guy Frank, C-1393504	California	Physician	4,800.00	150.00
Rosenfield, Milton Synder, C-481595	do.	Rating specialist	3,300.00	106.25
Ross, Cecil Hubert, C-1305679	Alabama	Physician (part time)	600.00	187.50
Rucker, Claude Nelson, C-239008	West Virginia	Regional medical officer	4,200.00	150.00
Ruff, Horace Ewing, C-1321668	Arkansas	Physician	3,800.00	243.75
Saubert, Walter John, C-906127	Louisiana	Regional dental officer	4,000.00	125.00
Saye, Wilburn Earle, C-1337370	South Carolina	Specialist neuropsychiatrist	4,600.00	125.00
Schaeffer, Chas. Edwin, C-1383279	District of Columbia	Technical assistant	3,700.00	150.00
Scott, Harry Alex., C-313337	Nebraska	Physician	4,600.00	125.00
Sedgley, Frank Robert, C-1347438	Minnesota	Chief, Surg. and G. U. Serv.	5,600.00	150.00
Sedwick, Wm. Alexander, C-315419	Colorado	Orthopedic specialist (fee basis)	do.	150.00
Seibert, Alexander Wood, C-618263	Arizona	Physician	4,200.00	125.00
Siebert, David Allen, C-365002	Washington	do.	4,000.00	125.00
Severe, Wm. Earle, C-309297	Maryland	Contact representative	2,700.00	106.25
Shamburger, Roland Lamar, C-23343	Mississippi	Attendant, hospital	1,200.00	106.25
Shankle, Henry DeWitt, C-630922	Montana	Physician	3,800.00	150.00
Shelly, Hargus Gerald, C-565849	Kansas	Regional medical officer	4,800.00	150.00
Sherer, Moses Eason, C-394062	Oregon	Physician	5,400.00	150.00
Sherry, Cameron Banning, C-528920	Texas	Rating specialist (occupational)	3,300.00	106.25
Shewmaker, Oscar Francis, C-389522	Kentucky	Physician	4,000.00	125.00
Simons, Willis Nelson, C-1036820	New York	do.	4,200.00	125.00
Sisson, Howard Robert, C-282524	Pennsylvania	Assistant to regional manager	3,600.00	125.00
Skinner, George Coleman, C-162512	District of Columbia	Chief medical officer	6,500.00	150.00
Small, John Joseph, C-467751	Pennsylvania	Dentist	3,800.00	150.00
Smith, Dallas Burton, C-223707	Louisiana	Representative of administrator	6,500.00	262.50
Smith, Frederick Jennings, C-1394241	California	Physician	4,600.00	187.50
Smith, Robert P., C-1233805	Montana	do.	5,000.00	187.50
Smith, William Wolff, C-1379239	District of Columbia	General counsel	9,000.00	187.50
Soper, John Elford, C-210272	Minnesota	Physician	4,200.00	150.00
Starnes, Chas. Emanuel, C-1392334	Arizona	do.	4,600.00	125.00
Steindler, Leo Fleischer, C-313817	Maryland	do.	4,200.00	150.00
Stephenson, William Oliver, C-1426663	Texas	do.	4,600.00	150.00
Stokey, Paul Forrey, C-1224136	Missouri	Physician (part time)	600.00	125.00
Strong, Sneed, C-276981	Texas	Physician	3,800.00	150.00
Thomas, John Donoel, C-1017997	Massachusetts	Dentist	3,800.00	125.00
Thompson, Harry John, C-613768	Indiana	Physician	4,000.00	150.00
Thornton, James William, C-1257580	California	do.	4,800.00	187.50
Togus, Leopold Theodore, C-247538	New Hampshire	Physician (part time)	1,200.00	150.00
Towler, Gray Bowers, C-538481	New York	Field examiner	2,600.00	125.00
Travis, Robert Raymond, C-321555	Washington	Dental mechanic	2,300.00	106.25
Von Dahn, Howard C., C-1339479	Florida	Medical officer in charge	6,500.00	150.00
Wakefield, John Dillon, C-283048	Ohio	Physician	4,200.00	150.00
Walker, Allen Huddleston, C-298520	Kentucky	Regional medical officer	5,600.00	180.00
Walter, Emil, C-314638	District of Columbia	Assistant approving officer	3,300.00	250.00
Wang, Charles William, C-1078050	Pennsylvania	Physician	3,800.00	125.00
Ward, E. Alson, C-1322840	Arizona	Secretary to rating board	1,620.00	125.00
Warren, Basil Augustine, C-364123	do.	Physician	4,200.00	150.00
Wells, Robert Fletcher, C-319766	Georgia	Dental officer	4,000.00	125.00
Weltner, Fred Paul, C-274034	West Virginia	Physician (part time)	2,400.00	206.25
Wheate, Justus Marchal, C-317534	California	Physician	5,400.00	240.62
Wheeler, William Darr, C-322616	New York	Field examiner	2,600.00	150.00
Whitaker, Lee Wales, C-305340	Colorado	Chief, dental clinic	4,200.00	125.00
Whiting, Nathaniel Eugene, C-1243901	Kentucky	Regional adjudication officer	3,800.00	137.50
Whitledge, Herbert Edwin, C-405430	do.	Medical officer in charge	6,500.00	150.00
Wilson, Gordon, C-1381902	Maryland	Physician	2,500.00	187.50
Winemiller, Lee Hanville, C-654689	Colorado	do.	2,100.00	187.50
Woodall, Howard, C-825074	Texas	Clerk (B)	1,440.00	150.00
Woods, Phillips H., C-1066534	Pennsylvania	Regional dental officer	4,600.00	150.00
Woodson, Mortimer, C-1329223	Texas	Rating specialist (occupational)	3,300.00	125.00
Woodward, Roy B., C-1057188	New York	Regional medical officer	4,600.00	125.00
Worthen, Jesse Montgomery, C-320431	Washington	Physician	3,800.00	150.00
Wyatt, Frederick Leroy, C-349167	Alabama	Rating specialist (occupational)	3,400.00	165.00
Wyatt, Hamlette G., C-455837	Arizona	Chief, dental clinic	4,200.00	125.00

## SUPPLEMENTAL LIST

Burns, Ellis Porre, C-1139564	Alabama	Physician	\$4,400.00	\$150.00
McFaul, Wm. D., C-1250070	California	do.	3,800.00	165.00
Mallow, Otis Bush, C-906926	Illinois	Chief, diagnostic clinic	5,579.00	150.00
Shubert, Ernest Louis, C-1011118	Massachusetts	Business manager	4,600.00	150.00
Graebner, Herbert Henry, C-223967	New York	Physician	2,400.00	150.00
Pugh, Daniel Edgar, C-1036797	do.	do.	1,200.00	150.00
Rile, Walter Bright, C-906454	do.	Consulting superintendent	4,600.00	187.50
Hatcher, Wm. Henry, C-905884	Ohio	Regional dental officer	4,400.00	150.00
Carrington, Thos. S., C-1267149	Oregon	Physician	4,800.00	150.00
McCabe, Albert Edward, C-906480	Washington	Rating specialist	3,300.00	150.00
McDill, John Rich, C-906991	Wisconsin	Medical officer in charge	6,500.00	187.50

## EMERGENCY OFFICERS RETIRED WITH PAY WHO ARE NOT BUREAU EMPLOYEES

## ALABAMA

Name, C number, and amount retirement pay

Andrews, Landoff Watson, C-905331	\$125.00
Amos, Sidney Russell, C-701494	106.25
Armour, William S., C-1305523	125.00
Bates, Cecil F., C-188914	125.00
Bell, Harry Walton, C-1309615	150.00
Benners, Allen Cadwalader, C-223374	125.00
Bennett, Harvey E. (guardian, Mrs. Irma B. Bennett), C-1308576	125.00
Bond, Farrar W., C-192634	106.25
Bower, Orman, C-156692	23.75

## Boyd, Austin Francis Jefferson (guardian, A. G. Boyd), C-453072

Brown, Charles Hunt, C-285585	150.00
Brown, Henry Ben, C-158683	125.00
Brown, Raymond R., C-1137424	180.00
Brooks, Rezo, C-1308004	125.00
Burns, Robert Abraham, C-1307641	225.00
Campbell, Elmer Bernard, C-368982	150.00
Campbell, Hugh S., C-466076	106.25
Chaffin, William Henry, C-159152	195.00
Clark, Oscar, C-607178	195.00
Coker, Lorenzo Dow, C-605653	165.00
Coleman, John C., C-601353	165.00
Davis, Harwell Goodwin, C-220610	187.50
Dew, Charles, C-326918	106.25



Dixon, Frank M., C-157132	\$106.25	Clarke, Everite M., C-698331	\$106.25
Dobbins, Robert A., C-1309521	165.00	Clohesy, Timothy T., C-123270	125.00
Downing, Elisha, C-1306050	150.00	Cook, Charles Francis, C-1047184	106.25
Fallow, Thomas Howard, C-1303407	180.00	Cogswell, Sterling C., C-1044635	125.00
Dabney, Malcolm Grant, C-239131	150.00	Courtney, Gerald, C-1009370	125.00
Faris, William Elbert, C-1128611	150.00	Davidson, Henry C., C-1036918	127.50
Faulk, Wallace H., C-614054	165.00	Davis, John Paul, C-189399	106.25
Favors, George William, C-389215	180.00	Dittmar, Charles F., C-1042393	150.00
Freeman, John Inzer, C-1331022	150.00	Dolman, Carroll George, C-1266791	150.00
Gilchrist, John Porter, C-278240	125.00	Edwards, Bryant Benjamin, C-394711	137.50
Glenn, George Arrington, C-1305403	187.50	Fairgrieve, Russell B., C-1415298	150.00
Green, William M., C-557047	162.50	Filer, Burrit Boynton, C-905443	125.00
Hagood, Middleton H., C-1311356	206.25	Gatterdam, Eugene Alfred, C-475596	125.00
Harris, Charlton Sidney, C-1338989	125.00	Gignilliat, Thomas H., C-1059422	106.25
Hartmann, Charles, C-427334	125.00	Greene, Belville Foble, C-512565	125.00
Henley, Courtney Scott, C-418534	150.00	Greene, Paul Clinton, C-279418	125.00
Hildreth, Francis Marion, C-505228	195.00	Haefer, Oscar, C-136649	125.00
Hooper, John William, C-14748	150.00	Hampshire, Claude Carlyle, C-266567	125.00
Hubbard, Graph John, C-1303722	250.00	Hardy, Ernest M., C-522930	125.00
Inge, Francis Marion, C-207759	150.00	Harring, Neil Houten, C-1196517	165.00
James, Hudnall, C-166660	106.25	Hobgood, Guy, C-392838	106.25
Jeffers, Lamar, C-462965	225.00	Hough, Henry A., C-1393548	125.00
Jeffers, William H., C-1300663	106.25	Howard, Lewis H., C-1090340	150.00
Johnston, Ira Leonidas, C-379000	150.00	Jurden, George Bantley, C-1197000	106.25
Jordan, Headley E., C-1303634	125.00	Kehn, Marvin A., C-1296433	125.00
Kelly, Richard Bussey, Jr., C-1128934	180.00	Kibler, Charles S., C-1263791	150.00
Kelly, Samuel Bledsoe, C-1309339	137.50	King, Winfield Scott, C-740179	150.00
Langley, Orlando Velpeau, C-134528	125.00	Kleinsmid, James Archibald, C-176436	150.00
Lawton, Walter Terrell, C-458926	125.00	Kryss, Edmund Andreas, C-412863	150.00
Legare, Julien Keith, C-195047	150.00	Lawhead, Simon Stiffler, C-1268766	125.00
Leopold, Elmer Edward, C-388718	106.25	Lawrence, James Jackson, C-290384	137.50
Lewis, Thomas K., C-541832	150.00	Lewis, Edward, C-280687	125.00
Long, Francis M., C-1134598	125.00	Mahoney, Dan Lawrence, C-463910	125.00
Long, John P., C-1310169	206.25	Mahoney, Vernon L., C-1134798	125.00
Maura, Frank Rutledge, C-258002	187.50	Marschall, John Hall, C-906201	106.25
May, Clarence H., C-596912	106.25	McDowell, Coy Russell, C-905499	116.87
McCalla, William A., C-240606	218.75	McGuire, James Alexander, C-320649	125.00
McMeans, Heath L., C-1304436	180.00	Monical, Grant Stafford, C-1261701	150.00
Messer, Glenn E., C-564539	106.25	Moore, Claude Merrill, C-175305	150.00
Moon, Hartley Allen, C-344047	225.00	Moreno, Joaquin Fermin, C-398082	125.00
Moore, Ernest Abram, C-329382	150.00	Nash, Elmer C., C-1326933	106.25
Munford, Louis Sinclair, C-256995	150.00	Nelson, Rufus R., C-190799	165.00
Muse, George Peary, C-1311397	106.25	Paquin, Albert J., C-454151	106.25
Newell, James Kirk, C-1126995	125.00	Pedersen, Inar Aubert, C-351279	165.00
Newsome, John Parks, C-543542	150.00	Phillips, Charles Lawrence, C-1260543	106.25
Northington, James Levi, C-8357	125.00	Ramsey, John Thomas, C-1375141	125.00
Osborne, Ollie F., C-522799	127.50	Randle, Cole Theodore, C-244078	125.00
Pace, Fulton, C-1302041 (guardian, Mrs. Mary Zeph Pace)	125.00	Riculi, Robert Marion, C-523031	106.25
Parker, Ralph E., C-1305900	106.25	Riley, Eugene, C-537188	150.00
Patterson, Albert Love, C-462714	125.00	Scheerer, George William, C-1395790	125.00
Peabody, Frank, C-140686	206.25	Schneck, Maximilian R., C-347775	106.25
Perry, Clarence Thomas, C-1303558	125.00	Sligh, Sidney Boughtnight, C-106312	106.25
Peters, William Marcus, C-1302648	150.00	Smith, Walter Clarence, C-587562	125.00
Phillips, James H., C-159449 (guardian, A. B. Phillips)	125.00	Sponagle, James Milton, C-1265302	125.00
Phillips, George Wendell, C-385525	106.25	Sprietsma, William Miles, C-479366	106.25
Pollard, Emmett Eugene, C-1135100	125.00	Swain, Yolland Francis, C-385647	125.00
Rademacher, Fred M., C-230750	150.00	Thompson, George, C-366463	106.25
Rankin, Howard Payne, C-884491	165.00	Tyson, Alfred, C-347825	137.50
Reid, Thomas Campbell, C-789510	150.00	Van Horn, James Byron, C-300601	165.00
Robbins, William Jesse, C-133736	125.00	Walker, John Charles, C-384383	106.25
Rowell, James Thomas, C-299966	125.00	Warren, Harry Pratt, C-567214	150.00
Sanders, John Gillis, C-235405	150.00	Wilson, Marcus Earl, C-1325647	125.00
Sauls, Charles E., C-1133058	125.00	Wray, James Garrett, C-398553	106.25
Scales, John Perkins, C-282898	125.00	Wright, Austin Charles, C-905886	125.00
Shaffer, John P., C-1307649	106.25	Yellott, Richard E., C-441695	150.00
Simpson, Robert Tennent, Jr., C-1304013	150.00		
Sisson, Charles Newton, C-160577	150.00		
Smith, Emmett Preston, C-1300873	150.00		
Speight, Oscar Cobb, C-1324139	165.00		
Staggers, William Llewellyn, C-165752	125.00		
Steiner, Robert Eugene, C-1311627	375.00		
Summers, Edward Henry, C-464963	137.50		
Sutcliffe, Charles William, C-276591	150.00		
Teague, Albert G., C-1133359	106.25		
Thompson, Herman Winkler, C-412114	180.00		
Waller, Luther H., C-1301076	125.00		
Walthall, Junius Leigh, C-350414	187.50		
Walker, George Vincent, C-381541 (guardian, Mrs. Erin L. Walker)	125.00		
Ward, William Taylor, C-445502	125.00		
Weatherford, Zadoc Lorenzo, C-501799	125.00		
Williams, John Henry, C-285352	125.00		
Williamson, Thomas N., C-1307115	125.00		
Winslett, Edmund J., C-1306533	125.00		
<i>Supplemental list</i>			
Brawner, John Gilchrist, C-735592	125.00		
Edmundson, Lacey, C-906146	165.00		
Greer, Charles West, C-585985	125.00		
Hollis, Daniel Webster, C-813224	106.25		
Ivey, James Edw., C-198382	106.25		
Konold, Heischel Scott, C-1055383	150.00		
McCary, William Nabers, C-1305806	116.87		
<i>ARKANSAS</i>			
Abington, William H., C-396365	243.75		
Angus, Robert Morton, C-365693	243.75		
Applegate, Timothy Page, C-158655	106.25		
Baird, William Granville, C-1427776	187.50		
Ballard, George Clinton, C-398995	150.00		
Baker, William Pitt, C-905201	165.00		
Barrier, Leonidas Forister, C-1288908	150.00		
Bevans, Albert B., C-1293933	106.25		
Booth, George Myers, C-445444	106.25		
Boyce, Samuel G., C-153165	125.00		
<i>ARIZONA</i>			
Andrews, Lloyd James, C-1272207	106.25		
Blechacz, John William, C-235907	125.00		
Brown, Wallace A., C-331720	106.25		



Brown, Hugh Torrence, C-1425739	\$187.50	Allen, Frank Elwell, C-297743	\$106.25
Browning, Eugene Rutledge, C-60401	125.00	Allen, Richard Earle, C-315942	127.50
Bruce, Walter Hugh, C-390676	240.62	Anderson, Bernhard, C-905394	210.00
Brunner, Frank Joseph, C-259930	106.25	Anderson, Joseph, C-1270293	106.25
Burk, Edmond F., C-314661	125.00	Anderson, Oscar, C-490562	206.25
Burns, Coleman D., C-526731	180.00	Andrist, James W., C-1348883	150.00
Clark, Charles Buford, C-386318	125.00	Andrews, Benjamin Theodore, C-121451	106.25
Crandall, John Aston, C-1337779	150.00	Anglin, John Franklin, C-659695	125.00
Decker, Joseph Shelby, C-14908	106.25	Arce, Louis, C-906787	125.00
Ellis, Jeff, C-1326560	195.00	Archer, Samuel David, C-325609	125.00
Elkins, Lindsey Robert, C-614624	225.00	Armstrong, Charles Francis, C-1262045	225.00
Elton, Albert Morten, C-206042	150.00	Ary, Charles L., C-420468	137.50
Felts, Wylie Robert, C-326961	125.00	Ascheim, Joseph, C-1395340	127.50
Fly, Thomas Micajah, C-389911	125.00	Askey, Harrison Lemley, C-310075	106.25
Fox, William Spencer, C-248021	125.00	Aubrey, Albert J., C-1391508	187.50
Fraser, Robert Lee, C-151581	125.00	Avey, John L., C-1273654	150.00
Friberg, John Thompson, C-463651	106.25	Bailey, Samuel T., C-243167	125.00
Garrison, David Milton, C-1294981	162.50	Bain, John S., C-1260974	106.25
Halbrook, John Franklin, C-1320068	125.00	Baker, Ernest, C-1271488	116.87
Higgins, William Wellington, C-1433204	125.00	Baker, George Washington, C-288913	125.00
Hodges, Guy, C-386907	125.00	Ballam, George A., C-528138	137.50
Howard, Thomas F., C-380286 (guardian, Mrs. Mamie Howard)	106.25	Balsley, Horace Clyde, C-446498	150.00
Humble, Terry A., C-1329489	206.25	Banks, Alfred E., C-1394235	187.50
Jarvis, Ben Charles, C-1291163	138.12	Barbee, John T., C-160382	187.50
Jeffett, William F., C-198768	150.00	Barker, Clarence Nichols, C-4267	180.00
Jenkins, John S., C-240628	150.00	Barnes, Gerald Cowenhoven, C-338180	125.00
Jones, Isaac Jarrett, C-484094	150.00	Barnum, Floyd Elta, C-354426	243.75
Judd, Roland Dewitt, C-1286121	125.00	Barton, Charles, C-818974	187.50
Kelly, Thad Robertson, C-792771	106.25	Bayless, Claud Carson, C-203089	150.00
Kingsworthy, Burton Sutton, C-905239	187.50	Beal, David Cannon, C-607307	106.25
Kory, Roscoe Conklin, C-180368	150.00	Beaumont, George Davis, C-1397850	150.00
Kriesel, William August, C-232485	150.00	Backman, Frank Frederick, C-482644	137.50
Leming, Sam Kellough, C-1322899	106.25	Behr, Edmond Ellsworth, C-235539	106.25
Little, Curtis Joseph, C-1430702	187.50	Behre, John Rufus, C-317467	61.80
Mason, James Pat Dyer, C-504666	125.00	Belles, Harry Weston, C-505033	106.25
Mathis, Ross, C-202939	125.00	Bell, Joseph L., C-1283811	187.50
McKenzie, Ernest Monroe, C-1432014	125.00	Bennett, Abram, C-495035	106.25
McLean, Lucian Lamar, C-1426829	125.00	Renton, Culmer C., C-281148	125.00
McWilliams, James L., C-269150	125.00	Berlin, Roscoe Conklin, C-1395872	187.50
Mikles, Richard Crockett, C-247735	127.50	Biermann, Carl Frederick, C-232119	162.50
Mitchell, William F., C-8740	106.25	Binnie, John Fairbairn, C-1206148	218.75
Moore, Newton A., C-431036	125.00	Black, Grover Cleveland, C-478170	116.87
Morrison, Joseph F. W., C-577084	150.00	Black, Walter L., C-535552	106.25
Murrey, James Thomas, C-1327907	125.00	Blackmer, Laurence M., C-1249750	106.25
Murrey, Joe H., C-224633	125.00	Blanchard, Laurence Cleveland, C-258768	125.00
Palmer, John H. (guardian, Mrs. Anna Mae Palmer), C-1324930	150.00	Bland, Raymond L., C-1047316	125.00
Peel, David Walker, jr., C-261096	125.00	Blatherwick, Edwin Gordon, C-565234	125.00
Pratt, William Ray, C-1324689	106.25	Blodgett, Frederick Charles, C-1261202	165.00
Fritchard, Allen Courtland, C-168250	125.00	Blomquist, Wallace Hess, C-377837	125.00
Privitt, Corbett Otho, C-1427272 (Curo.) Bankers Trust Co.	106.25	Blum, Edward H., C-299592	125.00
Prothro, Ernest Whitfield, C-1321878	150.00	Blyth, Godfrey Waring, C-315507	106.25
Purvis, Walter Moody, C-1289949	150.00	Boatman, Leslye Martin, C-299026	106.25
Rhine, Thomas E., C-1325403	125.00	Boddy, Elias Manchester, C-137760	106.25
Roberts, David Carson, C-1321448	125.00	Boley, Albert Leroy, C-415608	150.00
Robertson, Hugh, C-546369	106.25	Borst, Fenton F., C-125465	125.00
Robbins, Oscar B., C-907026	125.00	Boud, Ernest Jemison, C-503101	125.00
Rohrer, Samuel Jesse, C-337368	137.50	Bouldin, Charles Foster, C-474306	165.00
Sanborn, Richard F., C-705464	106.25	Bowen, Fred Phelps, C-229092	150.00
Steele, Harry Senhouse, C-388278	125.00	Bowers, Yarnall L., C-905832	175.00
Steele, John Douglas, C-1327825	137.50	Boxmeyer, Roy Fred, C-276596	106.25
Simpson, John Clifton, C-1431489	125.00	Boyd, Leonard Claud, C-601734	137.50
Smith, Erasmus Ross, C-1294530	240.62	Brandon, Herbert Aubrey, C-1271169	187.50
Smith, Samuel Theodore, C-314019	125.00	Brewer, Frank Benton, C-1289830	150.00
Smith, Walter S., C-500246	127.50	Brenner, Charles Raymond, C-906123	125.00
Snodgrass, William Anderson, C-272563	187.50	Brindley, Reginald Walter, C-524657	138.12
Spillyards, Henry H., C-1323796	125.00	Britten, Arthur, C-1241027	125.00
Tapscott, Samuel Thomas, jr., C-1433109	125.00	Broderick, Eugene James, C-153564	150.00
Thiollere, Anthony Claudius, C-598984	150.00	Brown, Arthur Leon, C-1260353	150.00
Thorpe, Samuel B., C-1427108	150.00	Brown, Lawrence Palmer, C-123248	150.00
Underhill, John S., C-1294683	180.00	Brya, Francis E., C-1185464	106.25
Wallace, Eugene G., C-251967	125.00	Buckman, Guy Vincent, C-1395103	106.25
Watlington, Abisha Slade, jr., C-1320459	106.25	Buell, Ernest Eugene, C-856394	187.50
Woods, Frederick Davis, C-404915	150.00	Burgard, John Clark, C-282827	125.00
Supplemental list			
Earle, Edward Henry La Touche, C-132791	125.00	Burgess, Fred, C-250521	116.87
Haney, Arthur Ceberry, C-774781	150.00	Busch, William T., C-502902	150.00
Hollenberg, Frederick B., C-1432064	106.25	Bushey, Franklin P., C-1028860	137.50
Myers, Jay Hamilton, C-289277	125.00	Butler, Lawrence Donald, C-477881	116.87
Short, William Griff, C-270335	125.00	Butt, Kirk, C-229626	106.25
Thompson, Robert Franklin, C-320187	137.50	Byers, James Elliott, C-199639	125.00
Whittberry, Joe Storms, C-326854	106.25	Byrnes, Ralph Leonidas, C-272480	206.25
Winn, Walter Edward, C-1327462	218.75	Caldwell, Lester J., C-319857	150.00
CALIFORNIA			
Ackley, George Clark, C-484693	175.00	Capron, Albert J., C-414093	150.00
Ackley, John Felix, C-477451	150.00	Cluen, Raymond John, C-1393218	125.00
Adamson, Dova Wallace, C-211581	125.00	Campbell, Daniel R., C-1391071	125.00
Alberga, Aurellious Pescia, C-400680	125.00	Campbell, Roscoe C., C-21098	125.00
Alberty, Ernest Henry, C-380191	180.00	Cantion, Philip E., C-1394219	250.00
Ainsworth, Frank Harrison, C-1261300	187.50	Cargill, John Herbert, C-210083	137.50
Akin, Raymond Alva, C-1391639	187.50	Carlin, William Hayes, C-337440	125.00
Albert, Paul Brawshaw, C-479318	125.00	Carlisle, John Griffin, C-558767	125.00
Alden, Harry Scott, C-1395890	150.00	Carlson, Leonard Henry, C-247053	180.00
Alden, Melvin Allison, C-1197188	106.25	Carmichael, Harry Graham, C-1273297	125.00
Allen, Charles Bert, C-294356	106.25	Carner, Harry Lee, C-255499	125.00
		Carter, Allen Atwater, C-340498	106.25
		Cartwright, James L., C-302968	106.25
		Case, Clarence Arthur, C-1249729	106.25
		Cashion, William A., C-1400972	150.00
		Cawthorne, Carleton, C-1249957	125.00



Chambers, William James, C-489476	\$206.25	Farrage, James, C-905477	\$125.00
Chenoweth, Charles Everett, C-420935	195.00	Farris, James Gillespie B., C-232469	165.00
Chidester, Walter B., C-1392081	125.00	Faulk, Robert L., C-1325020	125.00
Christensen, George Andrew, C-546225	187.50	Faugsted, George Edward, C-419203	180.00
Christensen, Walter, C-905808	210.00	Felix, Ralph William, C-634134	150.00
Christie, Clem Studebaker, C-595224	150.00	Fensch, Francis Elmer, C-1270018	125.00
Christie, Ralph Conklin, C-325921	150.00	Ferguson, William Hastings, C-139C110	187.50
Chute, Farmer W., C-317609	165.00	Fiechter, Walter, C-226365	150.00
Church, Percy Clarke, C-1260030	150.00	Field, Harry Gooding, C-1394609	237.50
Cichy, Martin Joseph, C-395917	137.50	Fields, David B., C-1269106	150.00
Clapper, Manford Marion, C-240187	150.00	Filler, Alfred, C-905882	56.25
Clark, John C., C-663501	106.25	Fitts, Buron Rogers, C-289465	106.25
Clark, Robert Burton, C-351747	106.25	Fitzpatrick, Charles B., C-1266501	150.00
Clark, Samuel Gilbert, C-344136	106.25	Fitzsimmons, James Thomas, C-906373	56.25
Clarke, George William, C-1391429	187.50	Flamm, Roy Harrison, C-120277	116.87
Clements, Alan Arthur, C-220769	165.00	Flanagan, Joseph M., C-361243	125.00
Cline, Harry X., C-394287	225.00	Flynn, Bernard Andrew, C-306272	125.00
Clower, Clifford, C-390899	125.00	Fogerty, Clement A., C-281302	150.00
Cobb, Vaughn M., Gdn. Citizens National Trust & Savings Bank, C-1390189	106.25	Folkedahl, Joseph Benjamin, C-374514	116.87
Coghlan, Charles Clement, C-200748	106.25	Fosdick, Harold Esmond, C-1264465	195.00
Cohn, Eugene Solis, C-263686	150.00	Fowler, Frank Herbert, C-230199	281.25
Cohen, Sydney N., C-206635	195.00	Fox, Robert Myron, C-578242	150.00
Cole, Okey Kenneth, C-356556	106.25	Frery, Louis Alliston, C-1272498	125.00
Colman, Nicholas I., C-328076	106.25	Frederick, George Otto, C-279499	125.00
Collier, Leon B., C-271920	125.00	Freedman, Charles Stanton, C-342908	187.50
Collins, Lawrence Dennis, C-1394988	210.00	French, William F., C-531928	150.00
Commings, Charles Montgomery, C-301911	106.25	Frisbee, Edward Barton, C-489240	125.00
Compton, Paul, C-905329	71.25	Frost, Charles McNaughton, C-364446	225.00
Comstock, Earl, C-390824	150.00	Furlong, Hartley, C-391487	106.25
Conaty, Charles Clement, C-176654	125.00	Fysh, Kenneth H. F., C-581015	106.25
Conerty, James Matthew, C-899560	125.00	Gadeberg, Peter M., C-1269199	206.25
Conley, William, C-312729	116.87	Gain, Clint Bon, C-1390674	180.00
Conrad, Frederick A., C-1395122	116.87	Gallagher, George Lemon, C-1396760	218.75
Conroy, Thomas Payne, C-292337	106.25	Gantz, Solomon Joseph Z., C-497971	150.00
Cooper, Frederick Herbert, C-525589	137.50	Garman, Ory W., C-460401	243.75
Cooper, John E., C-1378967	187.50	Garoutte, Earl F., C-268528	106.25
Coppedge, James Frederick, C-710390	127.50	Garrette, Edwin Charles, C-350714	106.25
Cosby, Frederick Nugent, C-239455	187.50	Garvey, Phil Francis, C-527933	106.25
Crawford, Harry Huston, C-315011	106.25	Gerlack, Alvin, C-332474	106.25
Crawford, Hilary Herbert, C-506754	125.00	Gerstenkorn, Max (guardian), E. G. Twogood, C-1265518	127.50
Creighton, Christopher, C-1265048	125.00	Gerstenkorn, Roy Edward, C-584710	125.00
Crouch, Lloyd H., C-436550	106.25	Gibson, Florian Greenleaf, C-447824	106.25
Crosby, Walter W., C-1393972	262.50	Giddens, James Alfred, C-1394831	56.25
Cross, John F., C-1239584	150.00	Gilbert, Roy Olson, C-353777	106.25
Crossman, Edward Cathcart, C-706836	180.00	Gillen, Harry Samuel, C-475412	106.25
Cushing, Charles Farwell, C-1223078	125.00	Gilliam, Rexie Emmett, C-313271	137.50
Dailey, Gardner Acton, C-181635	106.25	Gilliland, Eugene William, C-1392861	125.00
Dale, George Lawrence Alfred, C-408782	187.50	Gilmour, Frederick, C-1267443	180.00
Dalton, William Burns, C-239082	150.00	Glasgow, Charles Franklin, C-216547	106.25
Daniels, Cecil Richard, C-905199	106.25	Geraghty, John Richard, C-38251	137.50
Dashiell, William Allaire, C-235791	125.00	Godshall, Franklin Meyers, C-238496	116.87
Davis, Arthur Meader, C-138086	106.25	Golden, Wesley B., C-460686	125.00
Davis, Brett, C-1390014	125.00	Goldman, Abraham Saul, C-431660	106.25
Davison, William Henry, C-178733	106.25	Grant, Louis Theodore, C-334318	187.50
Decker, Charles William, C-1397332	300.00	Grant, William L., C-264837	187.50
Deering, Prentiss Charles, C-265208	125.00	Grason, Joseph Clarence, C-197469	150.00
De Lancey, Clinton Charles, C-1271964	150.00	Graupner, Adolphus Ehrhardt, C-388867	150.00
DeMuth, John Gilbert, C-681890	195.00	Green, Frank James, C-353527	165.00
De Rose, Ralph Marston, C-145710	125.00	Greenwood, Bert McD., C-372389	106.25
Desmond, Michael Ambrose, C-1275079	125.00	Griffin, Charles Francis, C-334300	150.00
Dietrich, Edward, C-198501	125.00	Grocott, Albert, C-23541	165.00
Dillon, William T., C-1393627	195.00	Guilfoil, James Anthony, C-226927	125.00
Donahay, William J., C-906451	210.00	Habegger, Jacob A., guardian (Maybelle P. Habegger), C-453683	187.50
Donnell, James Byron, C-321153	125.00	Hacker, Homer H., C-270616	165.00
Dow, Julian Neal, C-12230	150.00	Hair, Arthur J., C-232857	125.00
Drapar, Stuart Lull, C-1234328 (guardian, Charles F. Draper)	106.25	Hall, Thayer Denton, C-255040	125.00
Drugg, Walter Chase, C-279462	116.87	Hammitt, Benjamin D., C-1272217	125.00
Duby, Theron Samuel, C-206743	125.00	Hanbery, James Willis, C-26450	125.00
Ducket, John Henry, C-905298	23.75	Hardy, Robert Samuel, C-1406075	187.50
Duddieson, William Jefferson, C-256706	125.00	Harman, Grover Bernard, C-630898	125.00
Duhring, Frederick Stearns, C-1271719	125.00	Harper, Benjamin F., C-1172940	125.00
Dustin, Cornelius Joseph, C-285624	106.25	Harrington, Charles Westcott, C-604199	106.25
Dyson, Henry Baldwin, C-415899	125.00	Harris, Emory Lorenzo, C-216312	165.00
Eardley, Philip C., C-439463	127.50	Harris, Roy D., C-1065362	125.00
Easton, Wilbur Weston, C-187124	106.25	Hart, Ralph Stacy, C-1390273	187.50
Edwards, Richard, C-157327	106.25	Hart, Trusten Mitchell, C-1274011	125.00
Edwards, Samuel Hamilton, C-1397318	111.25	Hastings, John Le Roy, C-180651	125.00
Eldridge, Arthur Clark, C-905310	36.25	Hatch, William Sherman, C-1269384	187.50
Elkington, William Edward Chase, C-636697	30.00	Havlin, Stewart Harry, C-598965	125.00
Ellis, Russell Depuy, C-445560	165.00	Hawks, Earl B., C-246387	187.50
Ellsworth, Charles H., C-1254365	150.00	Hayden, John Ellsworth, C-432593	106.25
Emerson, Joseph George, C-1173531	125.00	Hayes, Claude Frank, C-13850	125.00
Emery, Nathaniel W., C-663745 (guardian, Citizens Loan & Trust Co.)	125.00	Hayzel, Arthur Richard, C-253262	180.00
Enderle, Maurice Frank, C-450706	125.00	Head, David Barnett, C-410362	106.25
Ennis, Charles Melville, C-585156	125.00	Healy, Louis A., C-1345035	150.00
Ericsson, Ralph Bernard, C-473604	150.00	Health, Warren E., C-245582	150.00
Erickson, Edward T., C-1152437	180.00	Heatherly, Maynard, C-905588	46.80
Estleman, John Martin, C-403894	150.00	Heckelman, Oren Fritz, C-328094	125.00
Evans, David William, C-546069	125.00	Hefeifinger, Miles Akin, C-345670	150.00
Evans, John Benjamin, C-1270850	195.00	Hendricks, Hyda Holland, C-293518	125.00
Eversen, Osmund, C-1392552	150.00	Herrell, Arthur B., C-762565	125.00
Eyre, Thomas Taylor, C-419905	150.00	Hershfield, Ben C., C-1392694	125.00
Fahlberg, Ivar Theodore, C-655015	150.00	Herzog, George Kramer, C-237384	187.50
Fancher, Richard M., C-1428649	150.00	Hicker, Harry Devere, C-372184	125.00
		Hicks, Arthur W. T., C-334310	195.00
		Hill, Charles Augustus, C-1035395	180.00



Hill, John Emmett, C-1393279	\$150.00	Lutz, Milton Charles, C-477756	\$125.00
Hoffeditz, William Lewis, C-327964	150.00	Mabry, William Cary, C-292454	150.00
Holloway, Garrett Lafayette, C-494068	125.00	Mace, Lloyd Russell, C-140672	125.00
Holmes, Aubrey Foster, C-170044	106.25	Mackie, Julian James, C-1390580	106.25
Holmes, Glen C., C-1396678	116.87	Macklin, Robert Kirkpatrick, C-382405	125.00
Hoop, Albert F., C-1266076	175.00	MacLeod, George H., C-1395279	106.25
Hopkins, Richard J., C-1003883	106.25	Malloway, Jesse Scharden, C-324297	125.00
Hornaday, Francis Paul, C-391118	106.25	Mann, Charles Henry, C-261900	187.50
Hudson, William Julius, C-403811	125.00	March, Roy Fuller, C-576287	125.00
Huff, Thomas Sterling, C-304224	165.00	Marcus, Samuel Morris, C-325626	150.00
Hughes, Donald Dudley, C-230876	125.00	Marr, Elmer Thomas, C-1263346	137.50
Hughes, Lotus Graham, C-342750	106.25	Marshall, Henry Foster, C-344677	125.00
Hughey, George Haring, C-283006	125.00	Martin, Thomas Johnson, C-1292590	125.00
Hull, Ward Wesley, C-1272966	125.00	Massey, Robert L., C-1273838	125.00
Hunter, Gilbert Marshall, C-1288282	125.00	Masterson, John Richard, C-334432	125.00
Hunter, William, C-723133	137.50	Mastin, William A. N., C-417616	116.87
Hurrie, Charles Glyde, C-1269283	106.25	Mattair, Lewis Henry, Jr., C-265502	125.00
Hurst, George William, C-1272020	225.00	Matthews, Alfred Ira, C-334393	150.00
Hurst, Gordon Hyslop, C-466832	106.25	Mayes, William Mayer, C-312396	106.25
Hussey, Samuel W., C-471787	225.00	Mayne, William, C-1396447	187.50
Hutson, Edgar Sims, C-600111	150.00	Mayne, William Hawthorne, C-1393106	150.00
Hyams, Joseph Brooks, C-1394354	67.50	Maul, Thomas, C-264547	106.25
Ingersoll, Robert LeRoy, C-849010	125.00	Marxmillier, Harry George, C-224709	187.50
Insley, Harry E., C-1261542	180.00	McBrady, William Joseph, C-307920	180.00
Jacobus, Jesse Jay, C-350103	125.00	McCarthy, William Ellis, C-1263164	150.00
Jaekle, William, C-805944	195.00	McCoy, Anderson E., C-905880	137.50
Janney, Nelson Wilson, C-1390128	150.00	McCullough, William Andrew, C-1394943	130.00
Jaqua, John Bell, C-135841	125.00	McDermott, James H., C-622760	150.00
Jarrett, Paul Harrison, C-275375	106.25	McDowell, John, C-377721	125.00
Jennings, Thomas Haven, C-1396183	262.50	McGrath, James George, C-1270847	150.00
Jessup, Carl J., C-313058 (Bank of Italy National Trust & Savings Association, guardian)	125.00	McKinnon, Harold R., C-546320	125.00
Jessup, Albert Hall, C-429352	150.00	McLarny, John Francis, C-1264215	180.00
Jewell, Howard William, C-142597	106.25	McMurdo, Percy F., C-1090314	180.00
Johnson, Lester Andrew, C-836440	125.00	McQuary, Arthur Garfield, C-905512	106.25
Johnson, Ainsley Q., C-325917	150.00	McRae, Donald Murdock, C-1393887	150.00
Jordan, Harry Fiquet, C-1269086	210.00	Meloy, Lawrence Vinton, C-157063	106.25
Johnson, Walter Conway, C-485128	150.00	Mentzer, Francis Carol, C-145531	150.00
Johnson, William E., C-434526	165.00	Meyer, Henry William, C-338082	125.00
Jones, Alexander J., C-566300	150.00	Miles, John Adams C., C-1264058	125.00
Jones, Ames Randolph, C-476301	150.00	Millard, Alfred, Jr., C-170196	125.00
Jones, Ray Williams, C-478803	106.25	Miller, Earl George, C-623593	180.00
Jones, Robert Riley, C-356535	165.00	Miller, Jesse Chester, C-248905	106.25
Jordan, David Jefferson, C-367250	125.00	Miller, William Hoffman, C-1145638	125.00
Kane, J. Pearce, C-23391	150.00	Milliken, Albert A., C-1396578	150.00
Karigan, Stephen Edward, C-905360	111.25	Mingins, Royal Wood, C-329271	116.87
Kay, Guy Leslie, C-134596	125.00	Moir, Lawrence I., C-1263500	137.50
Keith, Glenn Russell, C-1266439	125.00	Montgomery, James Richard, C-549122	165.00
Kellar, Andrew Conley, C-870020	125.00	Moon, Elmer Louis, C-1274126	106.25
Kellar, Charles H., C-347798	116.87	Moore, Clarence Conrad (guardian, Mrs. Kathryn A. Moore), C-1263342	150.00
Keller, Frank Morris, C-1265016	125.00	Moore, Evert Leon, C-905692	71.25
Kendall, Herbert Raymond, C-697775	106.25	Moore, John Randle, C-331605	106.25
Kerfoot, Ethelbert Gordon, C-309685	150.00	Moore, Monta James, C-354804	137.50
Kerns, Samuel Milton, C-460718	187.50	Moreno, John G., C-809482	187.50
Keskey, Charles A., C-698347	125.00	Morgan, Robert Ridley, C-1260642	187.50
Kierulff, H. Newton, C-329886	150.00	Morgan, William John, C-341898	150.00
Killoran, Andrew S., C-1272967	125.00	Morgenstern, Arthur H., C-331466	125.00
King, Ernest Harold, C-299647	150.00	Morris, Charles L., C-1395324	150.00
King, Paul Arthur, C-358881	116.87	Mosby, Ellsworth Charles, C-128433	137.50
Knapp, Glen Harold, C-156209	106.25	Moss, Charles Abraham, C-230545	125.00
Koerner, George H., C-1270699	125.00	Moyer, Bruce Hamlin, C-1393272	125.00
Koffard, Edward Louis, C-180367	137.50	Moyers, Eugene B., C-358911	150.00
Koughan, John James Kirwan, C-1262463	187.50	Mueller, Carl Stanley, C-300809	106.25
Krone, George Marshall, C-352408	150.00	Mulholland, Emmett Paul, C-486098	106.25
Kukuck, Frederick Coleman, C-1038555	106.25	Muller, Frank Louis, C-1324902	187.50
Kunz, Charles Henry, C-905625	250.00	Murphy, George Stewart, C-1273353	187.50
Kurschinski, Albert, C-282769	106.25	Murphy, Linus J. (guardian, Security First National Bank of Los Angeles, Calif.), C-182589	125.00
Kutch, Melcher Helmer, C-1159732	150.00	Murray, William K. (guardian, Mrs. Gertrude N. Murray), C-312343	187.50
Kutz, Forrest Eugene, C-665698	125.00	Myers, Thomas Baxter, C-1272086	165.00
Lamb, Edward, C-395829	137.50	Neighbors, Sidney Webster, C-1263619	125.00
Lamb, George C., C-1256503	150.00	Neil, Matthew, C-54119	71.25
Lanagan, James, C-1268014	187.50	Newton, Benjamin Franklin, C-342812	125.00
Lang, Louis Magnus, C-1393020	225.00	Nevlus, John Wilson, C-267996	125.00
Langnecker, Harry Leslie, C-390694	150.00	Newlove, John Wesley, C-340375	125.00
Langtre, Leon Ferdinand, C-206998	150.00	Nickerson, George Payne (guardian, George P. Anderson), C-263557	187.50
Lawler, Victor Francis, C-550549	106.25	Nilsson, Nils, C-1267285	206.25
Lawrence, Golder Israel Riley, C-139436	125.00	Nink, John Julius, C-1320272	106.25
Lee, Stephen McMillan, C-1271641	106.25	Norman, Ransom Lee, C-1269580	137.50
Levy, Reuben Martin, C-342546	106.25	Nugent, William Angus, C-407505	116.87
Lewis, Floyd D., C-291524	187.50	Null, Marion M., C-467970	187.50
Lewis, Floyd E., C-546676	125.00	O'Brien, Edward Lawrence, C-1195159	150.00
Lewis, Richard P., C-1251704	125.00	O'Connor, Cornelius, C-1270677	150.00
Lewis, Victor C., C-466550	165.00	O'Dell, James M., C-1281623	125.00
Libby, Frederick, C-318851	150.00	Oesch, Edward Dee, C-1263931	125.00
Liggett, Harry Bucher, C-229601	106.25	Orr, Charles Lowry, C-513273	125.00
Lindberg, Albert William, C-282305	150.00	O'Hara, Charles Joseph, C-257378	106.25
Linden, Robert Royal, C-905497	124.90	Olson, Berto Alexander, C-612514	180.00
Lindsay, Roscoe Theodore, C-319381	150.00	Park, Durward B., C-1396668	150.00
Little, Frederick Eugene, C-299694	106.25	Parks, Ion Watson, C-777555	125.00
Long, David G., C-285491	116.87	Parrish, Earl Thomas, C-248126	125.00
Loudon, Thomas, C-637670	148.75	Pease, Topley Harold, C-862147	150.00
Lucas, Elmer Isral, C-328891	210.00	Peebles, Dudley Collin, C-1217031	125.00
Luck, Everett J., C-528687	137.50	Pelton, Harold Phillips, C-605796	165.00
Luden, John F., C-1270637	125.00	Pelton, Hazlitt Lee, C-1269150	125.00
Lum, Burleigh A., C-1270802	106.25		
Lundberg, Edwin Martin, C-195193	125.00		
Luttrell, James Creed, C-380476	125.00		



Peretzky, Stephen, C-1390784	\$71.25	Smith, Robert Lewis Irvine, C-239667	\$187.50
Petch, Thomas Robert, C-317581	150.00	Spears, Gayle Noa, C-1269759	126.25
Peterson, Howard P., C-1037760	106.25	Spigelmyre, Ford Ellsworth, C-384070	165.00
Phillips, John Jacob, C-786621	225.00	Spicer, Morgan V., C-886424	125.00
Pinder, Joseph William, C-1269540	165.00	Stamm, Walter William, C-116957	125.00
Pinkerton, Benjamin G., C-1264316	150.00	Steffy, John Logan, C-1392013	125.00
Pittman, William P., C-1050335 (guardian, Harriette B. Pittman)	116.87	Stanfield, Clarence Marshall, C-1245332	106.25
Poole, Richard Ernest, C-406473	125.00	Stephenson, Lloyd Tevis, C-1272780	165.00
Pope, Langdon Andrew, C-1165275	106.25	Stewart, Firman E., C-464350	106.25
Portman, Andrew Nelson, C-315294	106.25	Stewart, Luther Philip, C-347249	250.00
Postin, William Roland, C-1392324	150.00	Stillwell, Richard C., C-1278580	116.87
Pracy, Joseph Idell, C-1394229	106.25	Strass, Louis Freeman, C-1346402	137.50
Praneuf, John, C-1323642	71.25	Strayer, Elmer Clyde, C-526473	125.00
Price, Harold Willis, C-2322624	106.25	Stromee, Leo Albin, C-239660	180.00
Price, Luther Glynn, C-622345	125.00	Strong, Frank, C-124940	125.00
Prudeau, William Dowling, C-1093917	240.62	Stuart, Edward, C-1395838	187.50
Prior, Roger Wellington, C-282592	106.25	Sullivan, Daniel Joseph, C-905290	71.25
Purcell, James Joseph, C-636904	36.25	Sullivan, Walter James, C-388968	150.00
Quint, Frederick Leland, C-283367	125.00	Sutliff, Howard D., C-340008	106.25
Quinn, John Robertson, C-1266060	150.00	Swank, Omer Edwin, C-332101	106.25
Radke, William Lynn, C-277087	125.00	Swift, Percy Edward, C-204757	125.00
Radtke, Leonard B., C-174643	116.87	Swinney, Raymond Woodridge, C-1224725	125.00
Randall, George Borand, C-1280628	150.00	Sunderland, Carl Francis, C-1396152	165.00
Randle, Nelson, George, C-239936	187.50	Symes, Clarence Donald, C-609673	150.00
Ratliff, Clinton Pierce, C-1394341	125.00	Taggart, Gilbert League, C-182865	127.50
Rawls, Percy Scott, C-1394818	187.50	Tannehill, Charles Monroe, C-1268401	116.87
Rea, James Glen, C-247282	125.00	Taylor, Ben Bradley, C-364590	116.87
Read, Francis T., C-268169	125.00	Terry, Vinal Smith, C-231317	150.00
Reagan, Aloysius Henry, C-190150	125.00	Thayer, Wayne, C-206686	125.00
Reese, Neilson Walker, C-211231	106.25	Thickstun, Dorsey Woodruff, C-369826	281.25
Reeder, Harry Calvin, C-1390282	125.00	Thomas, Walter L., C-157696	165.00
Rexroad, Charles A., C-226463	150.00	Thompson, Herbert Lloyd, C-413030	150.00
Rice, Harold Edwin, C-340020	106.25	Thornberry, Risher W., C-1272397	165.00
Ricciardi, Attilio, C-413554	106.25	Tibbals, Carl L., C-1392259	125.00
Richards, Alma W., C-376318	125.00	Tillson, Frank Cephas, C-294651	106.25
Richardson, Benjamin H., C-209156	125.00	Timme, Arthur R., C-1264652	125.00
Richardson, George Henry, C-1396338	150.00	Toft, Paul Lewis, C-905232	71.25
Rickert, Charles B., C-905231	150.00	Topping, Moses Hawkins, C-310722	125.00
Riehl, Louis Arthur, C-1261054	106.25	Touchstone, Grady Russell, C-337513	125.00
Ritter, Clair A., C-1326121	106.25	Tucker, Glenn Albert, C-905508	127.50
Roberts, Jay Gilbert, C-171051	150.00	Turner, Ben E., C-264018	125.00
Roberts, Ralph Smith, C-348854	150.00	Turley, Jay, C-249643	150.00
Robinson, Edward McCready, C-163017	195.00	Turner, Kenneth Beymer, C-411777	187.50
Roemer, Albert John, C-458576	106.25	Underhill, Alvin J., C-1270014	106.25
Rogers, Elmer Hanson, C-391696	187.50	Upton, Fort Jewett, C-166169	125.00
Ronan, John P., C-1393790 (guardian Farmers & Merchants National Bank of Los Angeles, Calif.)	150.00	Uznay, Charles Haskell, C-242419	106.25
Ross, Frank Emory, C-906863	150.00	Van Burgh, Lisle R., C-205981	137.50
Royle, William Henry, C-823175	125.00	Vanderwerf, Howard Witzel, C-391291	106.25
Rubin, Earl Victor, C-333290	125.00	Van Deusen, Edward T., C-1016963	106.25
Rucker, Julian Henry, C-417803	106.25	Van Gent, Conrad Eugene, C-410714	125.00
Rucker, Winfred Leeper, C-905418	150.00	Van Gilder, Frank Raiston, C-298729	137.50
Ruoff, William, C-244273	150.00	Vega, Frank A., C-1272007	187.50
Ryan, Alexander, C-856296	187.50	Vickers, Edward William, C-234812	106.25
Sanchez, Gilbert Joseph, C-385892	106.25	Vincent, James Attmore, C-290654	150.00
Sandow, Bruno Francis, C-905377	150.00	Voiles, William H., C-710169	165.00
Sanford, James Robert, C-337159	125.00	Vollmer, William Steiner, C-413897	106.25
Sanford, William James, C-1199192	106.25	Vollenweider, William F., C-434503	116.87
Sattig, John Henri, C-463034	180.00	Wahl, Edward W., C-372561	150.00
Saunders, Clark Edward, C-264963	150.00	Wadelich, Arthur George, C-654847	125.00
Savage, Seth Hubbard, C-12930	125.00	Waldo, Herbert S., C-1263511	106.25
Saxe, Louis Bernard, C-1345383	106.25	Walker, Revello Monroe, C-637147	36.25
Schenk, Lawrence Peter, C-330038	125.00	Warnick, Arthur Gould, C-1200302	106.25
Schmid, John, C-292062	165.00	Washburne, A. Jay, C-1274924 (guardian, Mrs. Emma E. Washburne)	200.00
Schmidt, John Hans Adam, C-152332 (guardian, Mrs. Helena M. Schmidt)	106.25	Wasson, James T., C-847122	125.00
Schroeder, Otto Frithlof, C-1391611	187.50	Watner, David Isaac, C-446044	106.25
Shupe, Norris J., C-1393009	187.50	Watson, Joseph Twichell, C-320051	165.00
Schwabland, William Tecumseh, C-1396107	125.00	Watson, John C., C-209157	150.00
Schwarz, Theodore Edward, C-338718	187.50	Waybur, Robert Rehn, C-906852	125.00
Scott, Thomas Winfield, C-274056	125.00	Weber, Adolph Gottig, C-1267954	150.00
Scott, William Robert, C-265640	150.00	Wedgwood, Dean Richard, C-1397663	125.00
Sebree, Guy Ollis, C-755062	106.25	Weirick, Arthur M., C-221037	125.00
Selva, Eugene S., C-288843	106.25	Welsh, Rex Earl, C-282647	106.25
Shaler, Elmer Matthias, C-498455	106.25	Wemple, Emmet Le Roy, C-1394499	187.50
Sharon, Walter Edmond, C-1278510	112.80	Wessels, Arthur Lewis, C-1265687	125.00
Shaw, Jr., Arthur J., C-509006	125.00	Whaley, Harry Rex, C-1285311	106.25
Sheean, Joseph Raphael, C-1277327	125.00	Wheeler, Harry L., C-1274408	125.00
Shelnutt, Zepheniah, C-446038	125.00	Whiffen, Roscoe Albert, C-163360	150.00
Shiels, George Franklin, C-1260921	187.50	White, Albert Blakeslee, Jr., C-428317	125.00
Shumaker, Ray, C-1271681	106.25	White, Charles F., C-1267775	125.00
Slater, Francis Clyde, C-258573	106.25	White, Leslie Gordon, C-621103	125.00
Sloan, Orville Joseph, C-1214453	125.00	White, John Roberts, C-702536	218.75
Simmons, Virgil, C-281949	106.25	Whiteside, Robert Banning, C-291800	106.25
Simon, Harold Kiel, C-311575	116.87	Whitmore, Frank Beach, C-221665	150.00
Simpson, Monroe Tilden, C-905253	250.00	Whitthorne, Harry Sherman, C-493784	150.00
Siprelle, Chester D., C-1391918 (guardian, Mrs. Anna R. Siprelle)	150.00	Wicoff, Weir Willis, C-502532	150.00
Slater, Elvin Wilson, C-1393527	125.00	Widmann, Jesse Everett, C-78847	125.00
Smith, Bashford, C-345419	125.00	Wild, Carl, C-188976	125.00
Smith, Charles Edward Wingate, C-598783	106.25	Williams, Elbridge Thayer, C-377720	106.25
Smith, Charles L., C-396995	106.25	Williams, Levens Day, C-295693	165.00
Smith, Edgar W., C-313519	125.00	Williams, Ray Terry, C-316728	137.50
Smith, Edson S., C-166262	106.25	Williams, Walter Albert, C-403652	125.00
Smith, Jackson Harold, C-320986	150.00	Wincher, Ellsworth Milton, C-1050808	125.00
Smith, James William, C-653755	125.00	Winner, William Lane, C-415167	106.25
Smith, Joseph Stanley, C-325339	106.25	Winter, Hugo, C-905604	71.25
		Wirths, Carl William, C-306781	125.00
		Wiser, Frank Clayton, C-310062	240.62
		Wishard, Harry Albert, C-1271672	125.00
		Wojtkowski, Louis, C-27679	137.50



Wolcott, Lester Oren, C-203325	\$125.00	Sybenhan, Henry H., C-1270412	\$187.50
Wolf, Lester M., C-464408 (guardian, Rose Foorman)	106.25	Thompson, Charles, C-378343	150.00
Woodbridge, Jesse Walton, C-476058	187.50	Tillson, Frank Cephas, C-294651	106.25
Woolley, Paul G., C-1393479	187.50	Tolley, Charles Stanley, jr., C-198116	125.00
Worley, Earl Raymond, C-1228781	125.00	Twitchell, Frederick Martin, C-346227	106.25
Wright, Francis McGonigle, C-1270066	106.25	Van Wyck, Crittenden, C-277688	187.50
Wright, Linn Clinton, C-621919	125.00	Verne, Victor Ernest, C-239943	150.00
Wright, John Richard, C-689078	106.25	Watson, Charles Percy, C-570919	187.50
Wright, Jr., Marcus Joseph, C-17793	148.75	Wheeler, Charles M., C-1396224	150.00
Wuttke, Paul, C-558543	180.00	Wight, Thomas Henry, C-1391992	150.00
Wyckoff, Harry W., C-498178	106.25	Wiley, John Hollas, C-1392985	106.25
Wygant, Robert Cecil, C-353683	150.00	Williamson, William C., C-1222627	243.75
Wyman, William McKee, C-199141	106.25	Wilson, Richard Thomas, C-770155	125.00
Younkin, Daniel G., C-1387	165.00	Winslow, Charles Stanley, C-172545	106.25
Young, Jesse E., C-1044404	137.50	Woodward, Harold C., C-284647	225.00
Zacher, Vernon B., C-197454	125.00	Wright, William A., C-1275253	106.25
Zellermayer, Louis, C-215176	165.00	Wylie, Ward L., C-122922	137.50

## Supplemental list

Alberty, Ernest Henry, C-380191	180.00	Barton, Charles Harry, C-559217	150.00
Anderson, Charles James, C-637095	218.75	Begun, Hurley, C-1012512	125.00
Bacon, Knox, C-1391017	150.00	Bennett, Clarence Wilson, C-1254539	106.25
Barondes, Royal de Rohan, C-1261037	175.00	Bennett, Walter Scott, C-200917	150.00
Barton, Edward Williams, C-287718	150.00	Brannaman, Ray Harold, C-494608	125.00
Bash, Henry Edwin, C-458082	125.00	Bres, Edward W., C-1256367	125.00
Bateman, Sydney E., C-765615	150.00	Brown, Clement McCune, C-1256899	106.25
Berggren, Tell John, C-1390668	150.00	Brown, Morrow Duncan, C-252110	150.00
Berglund, Clyde V., C-464961	150.00	Brown, Thaddeus Claire, C-310913	125.00
Black, Grover Cleveland, C-478170	116.87	Buckland, William E., C-583749	106.25
Boore, Nicholas Milton, C-1046582	125.00	Buell, Temple Hayne, C-1251984	106.25
Borden, Granville Spaulding, C-214862	125.00	Bush, Bradford Stetson, C-272476	106.25
Brown, Van Leonard, C-326678	150.00	Callahan, Patrick Henry, C-465178	125.00
Carney, James Joseph, C-537701	106.25	Carpenter, Clark Bailey, C-437805	125.00
Cohen, Sidney Nathan, C-206635	195.00	Chase, John S., C-154280	137.50
Compton, Louis H., C-1393317	137.50	Chisholm, Archibald Joseph, C-333460	150.00
Crane, Bruce Alexander, C-1272227	116.87	Clancy, Richard Elmore, C-16546	125.00
Daly, John Francis, C-1035631	125.00	Coffin, Roy Gregg, C-1255165	206.25
Davis, Charles L., C-253379	150.00	Coleman, Oscar E., C-556466	125.00
Davis, Joseph Allen, C-220695	106.25	Conkling, Charles Edward, C-238751	150.00
Ervay, Ernest Calvin, C-1335997	195.00	Conner, Wayne Asbury, C-1113807	125.00
Fish, Walter Harold, C-1392116	150.00	Cook, John F., C-1256664	125.00
Foreman, Herbert S., C-579121	125.00	Copsey, Fay Marion, C-369662	106.25
Fox, Emory E., C-344449	150.00	Coughlin, John Patrick, C-1186159	106.25
Frary, Lewis Seth, C-262606	106.25	Cox, Casper Waldo, C-345161	125.00
Gardner, William E., C-282065	125.00	Craven, Alexander Robert, C-461867	106.25
Graham, John Wirt, C-906374	125.00	Deems, Irving, C-422930	111.25
Gilmer, John Parks, C-1392341	150.00	Devereux, Louie, C-1296579	125.00
Green, Berryman, jr., C-526954	150.00	Doud, Ralph S., C-430618	150.00
Hamilton, Waring, C-831950	125.00	Driggs, Adrian Augustus, C-394435	125.00
Hendley, Charley, C-414385	125.00	Dunn, Lloyd Carson, C-194277	165.00
Henning, Oswald F., C-20361	165.00	Edwards, Will Elmer, C-281818	137.50
Herrold, Alexander E., C-184825	150.00	Eltzel, David Sylvester, C-1254024	150.00
Hollowell, Thomas Robert, C-233260	150.00	Elliott, Jr., John William, C-1246631	156.25
Hopkins, Frank D., C-1396738	150.00	Finley, Harry McKiver, C-1215431	106.25
Hoyt, Benjamin Franklin, C-448030	150.00	Forster, Alexius Mador, C-1257352	218.75
Hull, Ward, C-1272966	125.00	Frakes, Eugene N., C-119244	125.00
Jameson, Earle Clifton, C-473969	125.00	Fuller, John Andrade, C-634168	106.25
Keyes, Henry Sheridan, C-717529	225.00	Galloway, Albert James, C-398233	106.25
Leonard, Owen Woodfin, C-182227	116.87	Gardner, Jr., Neil E., C-1255671	106.25
Lotterhos, George, C-554634	125.00	Goodman, Jr., John Bartlett, C-279159	243.75
Lotz, Truman LeRoy, C-338532	106.25	Goodspeed, Morton, C-1047813	106.25
Low, Robeson Lea, C-1049261	195.00	Gorsuch, John Crittenden, C-285607	150.00
Lucas, William C., C-550024	150.00	Griffin, Maurice Vaughan, C-382694	150.00
McAloney, Lorne Gilmore, C-316580	150.00	Grohman, Louis Joseph, C-1257055	125.00
McClain, Robert J., C-393620	106.25	Hackett, Wayne H., C-421452	150.00
McDowell, William John, C-905545	105.00	Hall, Robert Keith, C-318727	106.25
McLean, John Thompson, C-449108	180.00	Halle, Simon, C-1098106	106.25
McMenomy, Robert Leo, C-1395616	106.25	Hallenbeck, Vernon Myers, C-1196654	106.25
Malik, Louis, C-1264214	106.25	Hari, Maple T., C-1252925	187.50
Martin, George W. R., C-546626	162.50	Harn, LeRoy Raymond, C-295643	116.87
Means, James Mathew, C-344525	106.25	Hart, Arthur LeRoy, C-390267	250.00
Mihan, Patrick F., C-1268552	150.00	Haupt, Paul F., C-1383499	125.00
Miller, Jesse Chester, C-248905	106.25	Haviland, Harold Colvin, C-1248896	125.00
Montgomery, Alexander, C-286607	125.00	Hawkins, Leon G., C-354120	125.00
Moore, James Wesley, C-443431	125.00	Hawthorne, Edmund, C-1157117	180.00
Murphy, Jesse James, C-202731	116.87	Haynes, John M., C-218871	137.50
Neisen, Francis C., C-1204205	125.00	Hearn, Guilford C., C-761029	137.50
O'Neill, James Henry, C-834602	125.00	Hellman, Frank J., C-458337	106.25
O'Sullivan, George Timothy, C-278991	116.87	Helman, Carl Henry, C-341199	150.00
Parish, Henry Lincoln, C-160924	150.00	Herrick, Myron Collins, C-429782	106.25
Parker, Leslie Fogge, C-557228	106.25	Higginbotham, Walter Burke, C-492272	106.25
Phelps, Ernest Henry, C-526467	137.50	Holland, Fred Y., C-359554	116.87
Potts, Albert Ranch, C-626096	106.25	Holland, Lew Elmore, C-1254127	125.00
Prenner, Isadore S., C-1365791	125.00	Horn, Wilbur F., C-1327354	162.50
Ray, Carl L., C-1114735	150.00	Hunt, William Calhoun, C-375483	116.87
Reedy, Ira D., C-7693	203.25	Huntington, Glen Herbert, C-447121	125.00
Richter, Ernest William, C-905695	71.25	Irish, Joseph Elder, C-462450	125.00
Robbins, Urban Grant, C-217189	125.00	Jaques, Lawrence, C-707034	125.00
Robinson, Benjamin Craig, C-328335	162.50	John, Edward Leslie, C-834005	106.25
Roemer, Fred A., C-243585	125.00	Johnson, Allison Gaines, C-1253288	137.50
Sampson, George Harry, C-1039066	106.25	Jones, Charles Arthur, C-1256083	106.25
Schlistman, Walter F., C-1271168	106.25	Jones, Fred Andrew, C-368078	106.25
Shaffer, Guy Oscar, C-38267	195.00	Jones, James D., C-370351	106.25
Shawe, Hamilton Bruce, C-294654	137.50	Jones, Ralph Cleek, C-187937	106.25
Smith, Bashford, C-345419	125.00	Jory, Herbert W., C-1196174	106.25
Stromee, Leo Albin, C-239660	180.00	Kelm, Thurman E., C-303229	150.00
Sturm, Joseph, C-1271048	125.00	Keithley, Alfred E., C-17938	106.25
Switzer, Lewis, C-1394120	106.25	Lacewell, Alexander, C-526797	127.50

## COLORADO



Laughren, Charles Aloysius, C-1256032	\$106.25	Gjellum, Arthur Blaine, C-158692	\$150.00
Lee, James Augustine, C-420688	165.00	Howell, Henry Amasa, C-1430569	125.00
Little, Lowell, C-144870	150.00	King, William Travers, C-598747	71.25
Lilly, Eugene Joseph, C-1255999	150.00	Miller, David Baker, C-175167	125.00
Livingston, John Lambert, C-657909	165.00	Mock, Robert Leroy, C-1390069	150.00
Lunstead, Eugene, C-432609	106.25	Myers, John W., C-1182283	106.25
Marical, James Edward, C-430748	137.50	Null, Charles Elgy, C-338044	125.00
Masserini, Maurice J., C-598733	106.25	Orsborn, George Earl, C-284012	225.00
Mann, Earl Washington, C-299203	125.00	Sams, Louis Van, C-1249280	150.00
Maxwell, William Hurd, C-624633	150.00	Shipman, James W., C-1254694	116.87
McCoy, Earl Warner, C-1332359	125.00	Stone, Henry Chase, C-1254421	125.00
McCrossin, Jr., William P., C-624546	150.00	Telford, Robert Eugene, C-1344528	125.00
McKie, William Henry, C-1249854	150.00	Wallace, Blaine Bee, C-1256845	125.00
Meadows, Turner F., C-488200	138.12	Whittaker, John Henry, C-1438838	125.00
Morehart, Lee R., C-1218716	106.25	Woodward, Brannin Smith, C-320430	125.00
Morrison, Lewis Richard, C-256997	106.25	Wright, William Raymond, C-1254720	125.00
Mouser, Merrill Kenton, C-670312	125.00		
Moylan, Edward Raleigh, C-498175	106.25	CONNECTICUT	
Mulcahy, Raymond Francis, C-503751	150.00	Bennett, Arthur Carleton, C-1021905	210.00
Murray, Edgar Claude, C-542192	125.00	Bruenn, John Joseph, C-473305	106.25
Murphy, Edward Sheridan, C-1252557	150.00	Burke, William Patrick, C-1038716	150.00
Myer, Erskine Reed, C-236137	125.00	Cafferty, Edmund John, C-1028589	137.50
Nelson, Charles Ernest, C-230016	125.00	Chase, Frank Sanborne, C-571510	106.25
Neuhauser, John Paul, C-308149	125.00	Choate, Donald Hutchinson, C-1049518	106.25
Nimmo, William Thomas, C-517369	106.25	Dennehy, William J., C-1045783	150.00
Ohmart, Walter A., C-218195	125.00	Devine, Joseph James, C-304904	106.25
O'Kelley, Lawrence LeRoy, C-252820	106.25	Doooley, Frank Martin, Jr., C-301715	106.25
Ostrum, Harry Theodore, C-1257060	125.00	Farrington, Edward Chipman, C-348184	180.00
Owen, Harry, C-458131	162.50	Feegel, John Richard, C-210539	150.00
Owens, Robert Lee, C-390141	150.00	Fitzpatrick, Edward Earl, C-476957	125.00
Oyler, David Walter, C-506963	137.50	Garlick, Edward E., C-326682	125.00
Parks, Ernest Courtland, C-347792	250.00	Geer, Clarence William, C-368161	165.00
Parson, Charles Lyman, C-247618	125.00	Gettings, James A., C-1046675	150.00
Pate, Clarence Lee, C-597284	116.87	Grant, James Levi, C-141019	106.25
Peck, Allen Steele, C-272131	218.75	Gray, John Luther, Jr., C-239494	180.00
Pennington, Elgar John, C-493416	106.25	Jenkins, Charles A., C-454914	125.00
Peterson, Evan Emery, C-1396457	106.25	Kane, Thomas Robert, C-1037235	125.00
Pettee, Burnell Greene, C-905365	106.25	Keefe, Robert Edwin, C-208438	106.25
Philbin, Paul Albert, C-830736	106.25	Kelly, Patrick J., C-267244	116.87
Pleron, James C., C-1246636	150.00	King, Malcolm L., C-14427	106.25
Potter, William Jerome, C-378645	206.25	Lawrence, Clinton C., C-1058083	106.25
Pratt, Harold Clifford, C-464829	106.25	Ledford, John, C-182153	162.50
Proudfit, Lucas, C-1102219	125.00	Le Houllier, Emerson John, C-330891	125.00
Quarles, Robert E., C-1246086	125.00	Lewis, Irving F., C-369412 (consignee) Irvin F. Lewis	106.25
Quenstedt, Henry Emile, C-1334706	225.00	Loader, Victor H., C-1038918	106.25
Raffety, Charles Edward, C-405768	106.25	Marshall, William Crosby, C-1056063	150.00
Rearden, Charles Percy, C-436597	162.50	McCarthy, John Thomas, C-1048167	106.25
Relly, Joseph John, C-509111	150.00	McGuire, Gerald Charles, C-317722	106.25
Reynolds, William Houston, C-347806	125.00	Morgan, Gerald Michael, C-1022817	150.00
Rhea, Robert, C-533510	106.25	Morris, William H., C-506289	150.00
Savage, James Allen, C-446041	106.25	Murphy, Allen Bean Mac, C-240068	106.25
Scott, Jr., Francis Marion, C-421188	106.25	O'Brien, William James, C-1045356	36.25
Sevier, Charles Edwin, C-560735	150.00	O'Neill, Edward Gerald, C-306419	106.25
Seymour, Charles Edward, C-217226	137.50	Raymond, Henry Jarvis, C-1043453	125.00
Shackelford, Goddard, C-1255512	187.50	Raymond, Landon Thomas, C-274677	125.00
Shafer, Harry Summers, C-1257017	125.00	Richards, Earle Franklin, C-1057889	125.00
Shankland, Ralph Graham, C-325909	125.00	Reiman, Conrad Frederick, C-1062459	150.00
Shay, Raymond Arthur, C-444655	116.87	Roberts, Allan Kirk, C-1203339	150.00
Shepherd, Garnette A., C-1250710	125.00	Scarborough, Clarence Colton, C-256903	125.00
Sherwood, George Wesley, C-1171273	106.25	Seigall, Harry Arthur, C-338820	125.00
Shipp, Tom Lee, C-1258658	165.00	Smith, Harley Wright, C-1051157	125.00
Smead, Burton Armstrong, C-519830	218.75	Smith, Samuel, C-580414	187.50
Smith, Clarence Ray, C-374725	125.00	Spencer, Herbert, C-534000	125.00
Smith, Wm. Harry, C-617318	106.25	Stevens, George Ralsey, Jr., C-314421	125.00
Smith, William Dudley, C-905799	165.00	Strickland, Daniel Walter, Jr., C-1035520	165.00
Snyder, Floyd, C-239676	106.25	Sullivan, Jeremiah B., C-1046727	150.00
Stockman, George Dryden, C-390398	150.00	Ward, James Joseph, C-563622	116.87
Strickler, Glen Wood, C-548434	106.25	Weed, Arthur R., C-446507	150.00
Stoker, John Russell, C-1257558	125.00	Yaeger, Robert E., C-1029898	106.25
Stroud, Ira Lee, C-516112	195.00		
Swerdfeger, Elbert Byron, C-203611	150.00	Supplemental list	
Sughrua, Thomas Joseph, C-1191480	106.25	Dimond, Harry Alfred, C-150095	125.00
Sutherland, Jim Wilson, C-435888	116.87	MacMurphy, Allen B., C-240068	106.25
Talcott, Carleton H., C-1257054	106.25	McKay, Arthur James, C-289816	106.25
Taylor, Joseph Christopher, C-1256355	262.50	Orr, Gordon Dickson, C-1409610	125.00
Tilly, Cecil Hall, C-1253087	125.00	Purcell, John Leo, C-400855	187.50
Thomas, James Rodefer, C-1248649	150.00	Windsor, King Olaf, C-246069	150.00
Tompkins, Howard Richard K., C-305747	180.00		
Troute, Foye R., C-512217	125.00	DELAWARE	
Utey, Tabor E., C-566850	180.00	Bean, Herbert Souder, C-520181	116.87
Van Sams, Louis, C-1249280	150.00	Darneille, James Franklin, C-1071829	210.00
Wagner, Harry Cecil, C-191906	125.00	Gabriel, Harry S., C-786525	125.00
Wagner, John Albert, C-386121	106.25	McCarthy, Robert Patrick, C-289813	150.00
Westfall, Albert Frank, C-1234113	125.00	MacNutt, Cecil Crane, C-211900	106.25
Wheeler, Bert Lee, C-353327	106.25	Phelps, William Elliott, C-327657	106.25
Wilcox, Roy D., C-1253583	106.25	Porter, Howard Elwood, C-320561	137.50
Williams, Patrick Henry, C-1226384	106.25		
Wilson, Chauncey Groman, C-509094	106.25	Supplemental list	
Wilson, George Washington, C-434514	106.25	McKelvey, William John, C-322800	125.00
Wolfgang, George Edward, C-730747	106.25	Fisher, Octavius A., C-1039985	125.00
		McKelvey, William John, C-322,800	125.00
Supplemental list		DISTRICT OF COLUMBIA	
Abernathy, James Thomas, C-1305061	106.25	Adams, Robert, C-1094020	206.25
Bennett, Bertram William, C-1257330	206.25	Anderson, Cecil Henry, C-486285	195.00
Dickenson, Bertram B., C-368874	243.75	Awl, Francis Asbury, C-1091530	180.00
Dozols, George A., C-524593	125.00	Baker, Richard Royall, C-400933	106.25
Froemke, Fayette Lawrence, C-785057	106.25	Barr, Albert T., C-1095036	150.00
Gile, Harold Hatch, C-1062426	125.00	Bartram, Alfred James, C-365110	137.50



Bell, Elmer T., C-1380294	\$106.25	LeFevre, George Richard, C-164709	\$150.00
Black, Ernest W., C-906013	125.00	Lewis, Harry Turner, C-549498	180.00
Bischoff, Marvin Franklin, C-306266	150.00	Lockwood, Schee Merritt, C-201014	106.25
Boal, Frank Kiskadden, C-1382132	125.00	Loveland, John Winthrop, C-1097322	250.00
Boernstein, Sigismund George, C-615885	125.00	Manning, William J., C-325601	150.00
Botsford, Norman Lippincott, C-273362	125.00	Marquette, John J., C-537194	165.00
Bowman, Ripley, C-444463	106.25	Marsh, Walter Roberts, C-1054346	106.25
Boyd, Robert, C-561814	180.00	Matthews, Alfred Watts, C-1376759	106.25
Brink, Harrison Steck, C-427846	150.00	May, Elmer N., C-393732	106.25
Brooks, John Ernest, C-1094110	210.00	Means, Rice W., C-1258444	240.62
Browne, Philip, C-393006	187.50	Merrill, John Houston, C-1098609	281.25
Browning, John Wells, C-392051	150.00	Miner, Ross Halford, C-1015467	150.00
Burch, Albert S., C-160335	125.00	Mitchell, Iverson Othello, C-1098048	125.00
Burnham, Charles H., jr., C-1094036	125.00	Moffitt, H. Watson, C-1380425	125.00
Byers, Jason David, C-905216	111.25	Montfort, Louis B., C-1375285	180.00
Callahan, Francis Xavier, C-612849	125.00	Montgomery, Outerbridge H., C-1089633 (guardians, Mrs. Ella Montgomery, Warwick E. Montgomery)	106.25
Campbell, Charles Cleveland, C-1087658	125.00	Mudd, Kostka, C-326998	125.00
Carl, Joseph L., C-1087426	125.00	Murdock, James O., C-318097	150.00
Carroll, John Henry, C-285635	137.50	Murphy, John, C-311442	165.00
Carroll, Mitchell Benedict, C-300762	106.25	Norfleet, Robert Edward, jr., C-213690	106.25
Carter, Leonard Joshua, C-398018	106.25	Norman, Frank Lawrence, C-1097807	150.00
Cash, David Pintos, C-1053134	125.00	Odum, Burlie M., C-308176	125.00
Childs, Clarence Chester, C-303365	243.75	Owens, Frank M., C-535512	116.87
Coe, Henry Clarke, C-1053784	250.00	Parrish, John Edward, C-1376681	125.00
Cogswell, Theodore Lawrence, C-278957	125.00	Perkins, Boyd Wilkinson, C-1381056	195.00
Coleman, James Johnston, C-703898	106.25	Phillips, George Washington, C-1085418	106.25
Coles, Malcolm Argyle, C-522405	187.50	Picchione, Alfred A., C-502309	106.25
Costello, John Thomas, C-554263	180.00	Pillow, Noel Abner, C-354869	106.25
Coumbe, Arthur Garner, C-470804	187.50	Pinto, Rene Wentworth, C-187801	106.25
Crosby, George Joseph, C-445924	243.75	Powell, James C., C-460733	125.00
Cullen, Frederick J., C-297784	187.50	Pritchard, Frank Arnold, C-400948	106.25
Davidson, Carlton H., C-231899	150.00	Renshaw, Clarence Winslow, C-324781	125.00
Dinger, Jean T., C-360478	125.00	Richardson, Harry Dee, C-322351	162.50
Donnally, John Cotton, C-511461	125.00	Richardson, Harry F., C-170132	180.00
Donnelly, Richard J., C-126220	206.25	Riley, Herbert Frank, C-453058	106.25
Donogh, Robert Park, C-654986	125.00	Riordan, David L., C-401904	106.25
Dougherty, James Lawrence, C-101314	125.00	Roberts, Thomas Kent, C-472649	116.87
Dyche, Harry Bernard, C-311373	125.00	Robinson, Christopher C., C-369392	116.87
Eddington, Walter John, jr., C-606684	165.00	Roddy, Norman Leo, C-362321	106.25
Egense, John N. C., C-1085433	137.50	Ross, Waldo / Alexander, C-358878	150.00
Eller, Robert L., C-1378074	125.00	Schaeffer, Lloyd Diehl, C-188960	106.25
Engel, Richard Drum, C-357519	106.25	Scott, John Reed, C-1378484	218.75
Everett, Melville Clarence, C-1173673	106.25	Sewell, Shermon Ralph, C-381189	137.50
Faulkner, Ralph Howard, C-358769	150.00	Sheehy, John Q., C-565514	150.00
Fenton, Willard Joshua, C-1226578	125.00	Sheridan, William Franklin, C-905413	34.17
Flood, Peter H. A., C-404718	150.00	Simmons, Maynard James, C-272108	187.50
Flynn, Frank S., C-1085744	150.00	Slaughter, Thomas Foster, C-1380932	125.00
Finn, John Francis, C-1091456	125.00	Smith, Taylor Bivens, C-297630 (guardian, Miss Robin Smith)	125.00
Fortescue, Granville Roland, C-1045017	206.25	Stockman, Otto J., C-535381	116.87
Ford, William George, C-375393	127.50	Swackhamer, Walter B., C-1397517	150.00
Foy, Bernard Joseph, C-1086249	125.00	Tall, Otis Jackson, jr., C-1379551	106.25
Fraser, Donald William, C-239093	116.87	Thorne, Wilcox George, C-1296489	150.00
Furbershaw, Arthur William, C-297945	125.00	Thralls, Francis, C-400518	180.00
Gardner, Michael Edward, C-191611	150.00	Tilghman, George D., C-563306	137.50
Godfrey, Michael Francis, C-315357	175.00	Trammell, Harvey Eric, C-347824	137.50
Gookin, Edward Richard, C-569805	131.25	Vane, Patrick Percy, C-905228	71.25
Gose, John H., C-322553	125.00	Van Fleet, Joseph Suydam, C-505148	180.00
Gallagher, George Dominic, C-1087023	106.25	Van Strum, Henry W., C-1149180	106.25
Gaylord, Charles Henry, C-1090117	150.00	Wall, Benjamin, C-10500	150.00
Gilbert, Prentiss Bailey, C-313059	150.00	Walsh, Joseph Aloysius, C-1090788	125.00
Giovannoni, Joseph A., C-1085016	180.00	Walsh, Thomas David, C-296222	125.00
Given, Harvey, C-315225	150.00	Watson, William Ulysses, C-489435	165.00
Graham, Edgar, C-333979	106.25	White, Joseph Byron, C-1381195	125.00
Gregory, Joseph P., C-702840	165.00	Wiggins, William Fall, C-567003	125.00
Grobstein, Albert, C-1377389	106.25	Whitman, John B., C-1087210	106.25
Guthrie, Frederick P., C-1089128	150.00	Whitson, William Essex, C-1095300	125.00
Hagans, Marcellus H. P., C-824920	150.00	Williams, Ashby, C-546678	218.75
Hall, Arthur Joseph, C-364511	150.00	Williams, Nathan, C-332269	147.20
Hampton, Edward M., C-1099594	106.25	Williams, Russell H., C-1088686	137.50
Hartig, Frank Harold, C-381883	106.25	Wilson, Harry Linden, C-429805	165.00
Healey, Martin, C-318644	71.25	Wise, Charles Edward, C-253228	150.00
Hermes, Theron Bernard, C-549999	125.00	Withers, Guy, C-278841	187.50
Hewey, George Austin, C-906533	187.50	Wyeth, Nathan Corwith, C-222184	187.50
Higgins, Francis Lucius, C-1381752	106.25	Yowell, Alexander W., C-225478	106.25
Hill, Edward David, C-431610	165.00		
Himes, William Daniel, C-313440	106.25		
Hooe, Abram Barnes, C-1099065	187.50		
Horton, Harry M., C-456960	150.00		
Howard, James Tunis, C-319950	137.50		
Howley, William Timothy, C-571773	131.25		
Hoyle, Harry Thomas Lee, C-1247142	125.00		
Hunt, John Stuart, C-905426	187.50		
Hutchinson, Lester Bowser, C-1265674	150.00		
Inman, Edward Keyser, C-364995	125.00		
Inge, Berkley, C-256534	180.00		
Jacobs, John Martin, C-415154	106.25		
Jervay, Frank J., C-303381	150.00		
Kelly, Frances K., C-352746	106.25		
Kennedy, Harold S., C-1093159	125.00		
King, Harry Clifton, C-354028	150.00		
King, Nathaniel Sylvan, C-116720	106.25		
King, William Albert, C-1379462	150.00		
Kingsley, Joseph Theodore, C-371760	187.50		
Kochil, Fred, C-305124	165.00		
Kyle, William H., C-420912	180.00		
Lansdale, George LeRoy, C-568138	150.00		
Layne, John H., C-494091	106.25		
Lee, Lawrence Augustus, C-409545	106.25		



Ray, Cecil Stanley, C-563320	\$137.50	Smith, Simon Stewart, C-1027892	\$210.00
Rice, German William, C-905807	180.00	Spaulding, Irah Dudley, C-1120349	150.00
Stehman, Cameron, C-284864 (Godfrey L. Hunter, Comm.)	162.50	Stelling, Sidney Jacob, C-209371	125.00
Waring, James D., C-1381631	106.25	Stinson, William Miller, C-498668	150.00
Whittaker, Burton Edw., C-1378756	106.25	Stockton, James Roosevelt, C-589354	150.00
FLORIDA			
Abernathy, Charles Vance, C-306279	106.25	Sturkie, Robert Bartow, C-905867	187.50
Allen, Langhorne, C-618965	180.00	Stutts, Baldwin S., C-560463	150.00
Alley, William Linwood, C-165793	125.00	Travers, William Alexander, C-215096	106.25
Andrews, Chadbourne Avery, C-300761	125.00	Tucker, Allen B., C-230114	150.00
Barcroft, John Dawson, C-817289	106.25	Turck, Raymond Custer, C-381876	300.00
Beale, Charles Lincoln, C-557733	106.25	Twitchell, Ralph Spencer, C-311150	125.00
Bond, Andrew Robeson, C-1336821	150.00	Vaughn, Richard Owen, C-338584	106.25
Boyd, John Elliott, C-905359	218.75	Vines, Edward H., C-259001	187.50
Bradley, J. Luther, C-905999	243.75	Virgin, Roscoe S., C-510711	180.00
Brown, Oliver Clinton, C-572163	125.00	Walker, George Keith, C-241566	125.00
Burnley, Edwin Ratcliffe, C-443836	106.25	Walton, William Norfleet, C-115153	106.25
Burns, John M., C-530413	150.00	Webster, John Adams, C-905300	106.25
Byrd, Charles Brown, C-1336032 (guardian, Mrs. Ethel Byrd)	106.25	Weldon, George Rainsford, C-233472	150.00
Cain, William Quilggin, C-1254829	106.25	Wentworth, Daniel Webster, C-280784	180.00
Carmack, John F., C-362153	206.25	Wight, Samuel Kaspar, C-193363	125.00
Chambers, Joseph Russell, C-373376	165.00	Williams, Clarence Jefferson, C-235970	106.25
Childs, Arthur Scott, C-325807	150.00	Williams, John R., C-515208	127.50
Church, Albert Dean, C-1090050	106.25	Williams, William B., C-1106958	125.00
Coleman, Arthur W., C-205920	165.00	Wilson, William, C-258236	375.00
Cortina, Frederick Joseph, C-320841	106.25	Worrell, Magnus Leon, C-845389	195.00
Crank, Paul, C-530633	250.00	Wyatt, Thomas Hall, C-610049	125.00
Crutchfield, Inman Payne, C-460272	106.25	Supplemental list	
Dempsey, James Samuel, C-1104967	162.50	Adams, John Jackson, C-220595	125.00
Dew, James Albert, C-1110348	106.25	Bennett, Everett Nathaniel, C-1145715	125.00
Dodge, Percy Lorraine, C-820637	150.00	Burgin, Van Hampton, C-160134	106.25
Duggan, James Reynolds, C-560580	116.87	Burkhalter, De Nise, C-196916	150.00
Duncan, George M., C-906211	187.50	Butcher, Roger Elmer, C-1150048	125.00
Echols, Thomas Jefferson, C-1099221	206.25	Camp, Earl Franklin, C-299780	106.25
Edmunds, Henry Reed, C-161927	106.25	Daniels, Irving Lewis, C-495827	150.00
Ferris, Thomas Hampton, C-201732	106.25	Dulin, Charles Lutin, C-1305182	300.00
Fowler, Byron Calhoun, C-304029	150.00	Fairty, Harry Christian, C-1051740	106.25
Freeman, Albert Howard, C-147204	150.00	Freeman, Grover Cleveland, C-1161298	150.00
Frey, Newt, C-451650	137.50	Gallishaw, John, C-109030	106.25
Fulton, Dennis Theodore, C-1343511	125.00	Gardner, William Jennings, C-309822	150.00
Gassner, Walter Scott, C-1049585	125.00	Haddix, Peter E., C-657908	180.00
Gee, Frank Wilson, C-792515	125.00	Haisten, Claude, C-385807	137.50
Gill, Charles Robert, C-571234	165.00	Harrigan, Cornelius C., C-1038732	125.00
Glaze, John W., C-370386	106.25	Hood, Paul Emerson, C-201010	106.25
Grant, Vincent James, C-350442	106.25	Hopes, Charles William, C-333090	106.25
Grayson, Laurence Ayres, C-414917	106.25	Lambertson, Francis William, C-421989	180.00
Green, George Benjamin Lent, C-1117328	125.00	Leister, Fred Everett, C-347827	165.00
Greenwell, Barry Tyler, C-1337507	125.00	Leonard, John Lawson, C-376395	106.25
Hall, John E., C-1336416	150.00	Main, Daniel Carr, C-905347	150.00
Hammons, Robert Walter, C-1027285	150.00	Mitchell, Merlin, C-1286758	150.00
Harwood, Manton E., C-167818	125.00	Myers, Louis Benjamin, C-475159	195.00
Hatton, Rondo, C-746153	106.25	Oyler, Frank Lee, C-17278	175.00
Heck, Maurice Eby, C-392616	150.00	Register, David Wells, C-1120273	150.00
Hooks, Don Melville, C-544234	243.75	Rowell, S. T., C-905305	106.25
Hosey, John Thomas, C-496743	150.00	Royalty, Hubert E., C-583970	187.50
Huau, Joseph Hipolito, C-275527	150.00	Scales, James Berry, C-906822	125.00
Hubbard, Roscoe C., C-1113739	187.50	Stanton, Christopher M., C-239655	162.50
Ives, William Childs, C-210741	116.87	Stanton, Samuel Cecil, C-495182	250.00
Jaudon, Eugene Keene, C-329458	150.00	Stewart, Howard Barker, C-496430	116.87
Jenkins, Frederick Elmer, C-389273	206.25	Webb, Samuel, C-409965	106.25
Keebler, Alfred V., C-291551	125.00	GEORGIA	
Kemp, Austin James, C-457628	125.00	Abrams, Victor R., C-1123598	106.25
Kennon, Charles L., C-157068	125.00	Adams, Edwin G., C-1337493	150.00
Lambertson, Francis William, C-421989	180.00	Alexander, Henry Aaron, C-285523	125.00
Lansing, Charles, C-269513	150.00	Allen, Ernest Grady, C-326210	125.00
Latham, Charles Otis, C-621882	150.00	Allison, James Howard, C-346032	125.00
Leach, John Warren, C-366842	125.00	Anderson, James Weldon, C-257190	106.25
Leffers, Richard, C-436298	125.00	Anderson, Lee Jackson, C-101662	125.00
Lefter, Nelson N., C-338518	125.00	Angier, Jr., Clarence, C-299579	125.00
Lough, Charles Melvin, C-150832	106.25	Anthony, Jr., Edwin Raphael, C-111755	125.00
Luce, Earle Parsons, C-316918	125.00	Avery, John Elwyn, C-1115335	150.00
Lynch, Junius Francis, C-906652	281.25	Aycocy, Mell, C-515492	150.00
MacMichael, Earle Haggett, C-463064	125.00	Aycock, Thomas Rufus, C-1121793	150.00
Mahoney, John Lewis, C-313454	187.50	Baker, George Lathrope, C-506978	106.25
Martin, William Gaston, C-483034	106.25	Baldwin, Thomas Beverly, C-1344298	106.25
McCrum, Douglas Stuart, C-694828	125.00	Ballard, Isaac Newton, C-527984	137.50
McKenzie, Francis C., C-248901	106.25	Barfield, Harry Marion, C-327904	125.00
Metcalf, Ben Hicks, C-1009550	218.75	Barker, Homer Lumpkin, C-528844	125.00
Moeller, Maximilian, C-39939	125.00	Bartlett, Willie Evans, C-1108063	106.25
Morrison, Hal T., C-1117725	195.00	Bassett, Ralph P., C-302586	150.00
Noel, Henry Leland, M. D., C-32768	150.00	Bathey, Hugh Inman, C-254387	125.00
Osteen, Harry Atwater, C-1340914	125.00	Beaman, Henry A., C-1069429	150.00
Parramore, James Buchanan, C-134125	150.00	Beauchamp, Walter Lee, C-361403	125.00
Peterson, Walter Severin, C-207356	106.25	Binion, Richard, C-1117196	125.00
Porter, Bernice M., C-556878	106.25	Blackburn, John Davies, C-317876	137.50
Powe, Victor Thrashley, C-1305422	125.00	Blackburn, Thomas E., C-1115168	125.00
Powell, Garland Wheeler, C-1380998	150.00	Blair, Leslie L., C-1336861	150.00
Powers, Harvey C., C-278046	180.00	Blount, Frederick J., C-1343629	125.00
Putney, Wesley Reid, C-164278	125.00	Bond, Benjamin F., C-31288	125.00
Ramage, Raymond Brock, C-1304221	150.00	Boone, William L., C-156455	106.25
Riddel, Herbert Ewing, C-1121673	150.00	Bouzigues, Paul Richard, C-533297	125.00
Riddler, George, Jr., C-1175284	106.25	Boyd, Willis Morgan, C-326194	125.00
Rohrer, Ralph McGregor, C-905634	106.25	Brawner, Leon Edward, C-663722	125.00
Shivers, Olin G., C-317321	225.00	Brewer, Dr. Walpole Cheek, C-245277	150.00
Smith, George W., C-1043703	137.50	Brown, James Everett, C-1332735 (guardian, John L. Brown, sr.)	106.25
		Brucé, Alden, C-509280	127.50



Busey, Thomas Jesse, C-195706	\$125.00	Peacock, Eli Julian, Jr., C-1110738	\$206.25
Cooper, James Roy, C-143725	150.00	Pierson, Fred, C-476841	71.25
Cabaniss, Emmet O., C-248742	125.00	Pitman, James Fling, C-463805	150.00
Calloway, James Taylor, C-558775	150.00	Powell, Alfred Turner, C-492424	150.00
Cann, William Grammel, C-906497	125.00	Pourron, Edward Justine, C-279879	150.00
Carroll, Edward Grady, C-1117360	106.25	Pullen, Herbert T., C-525758	106.25
Carthron, Glenn Thomas, C-519847	137.50	Pumpelly, William Collins, C-1335437	150.00
Cheek, Aldine Lawrence, C-582991	165.00	Purse, Ben Snider, C-223917	125.00
Cheek, Ovid Hugh, C-188468	125.00	Puryear, Edward A., C-394592	106.25
Cole, William Edgar, C-1339647	150.00	Randle, Morris Dewey, C-312106	106.25
Corbitt, Henry T., C-1118183	187.50	Ransom, Elmer Inglesby, C-252038	125.00
Cornog, William Wallace, C-1122416	150.00	Rathborne, St. George F., C-1337127	206.25
Crenshaw, Wendel Paine, C-1112555	125.00	Ray, O'Glen, C-1334255	125.00
Crough, Alsey C., C-1117580	137.50	Redd, Homer Lewis, C-1331378	125.00
Crowe, Arthur Lyons, C-370099	150.00	Richardson, Marion S., C-1112159	125.00
Cunningham, George A., C-560570	106.25	Richards, Walter Alan, C-296983	125.00
Daly, Richard Randolph, C-1344879	187.50	Roberts, George Arthur, C-1342568	116.87
Davis, Alton Walker, C-1111178	125.00	Roberts, Vivian Hill, C-577943	187.50
Dean, William Kiser, C-1337845	137.50	Rock, Edward, C-1408951	125.00
DeLoach, John Keller, C-1332101	165.00	Rose, Frederick Preston, C-1116862	106.25
Dillard, Robert Bascome, C-567125	150.00	Russell, Alonzo Deveau, C-175125	127.50
Dorsey, Arthur Roy, C-406926	106.25	Sabiston, Harry Alexander, C-234458	165.00
Downey, Carroll William, C-1334861	125.00	Sanford, Henry Edwin, Jr., C-530361	137.50
Dunagin, George Alexander, C-531336	125.00	Scheuer, Leopold Moses, C-1378398 (guardian Max Scheuer)	106.25
Duncan, Charles Gilbert, C-1339542	150.00	Sellers, William LeRoy, C-480995 (guardian J. F. Sellers)	137.50
Eden, Charles Theophilus, C-1335533	116.87	Seward, Charles Mitchell, C-264005	106.25
Emory, Walter, C-343479	150.00	Shaddix, Walter Louis, C-1335089	125.00
Etheridge, Robert Loy, C-455523	106.25	Shanks, Edgar DeWitt, C-355417	150.00
Fanning, Odom Olin, C-322426	150.00	Sheridan, Leo Daniel, C-261562	106.25
Farmer, Myron Hall, C-566141	150.00	Shinkel, Jacob M., C-1076129	125.00
Foreman, Evan Howell, C-1340342	150.00	Sigman, John Monroe, C-905476	187.50
Fryckberg, Harry Anthony, C-322858	150.00	Sipple, Julius Ward, C-415738	125.00
Furlong, Thomas A., C-228600	125.00	Sitton, Joseph Benjamin, C-1111742	106.25
Galt, William M., C-283106 (guardian, Miss Malinda Galt)	116.87	Slaton, William Franklin, Jr., C-1342764 (guardian J. A. Slaton)	206.25
Gertman, William M., C-418866	150.00	Smith, Ernest Oren, C-1450076	125.00
Giles, Ben Stuart, C-239416	125.00	Smith, James Herbert, C-239670	150.00
Grealish, Samuel Pomeroy, C-1336443	180.00	Smith, James Robert, C-214149	125.00
Green, Thomas E., C-1335086	106.25	Spahr, Herman L., C-1334944	125.00
Greenwood, Albert E., C-322551	106.25	Stapleton, Frank Davenport, C-1337311	150.00
Guice, John Inman, C-239497	125.00	Stegall, Benjamin F., C-693220	125.00
Harris, Ernest R., C-1335337	150.00	Stone, Guy Orlando, C-1115063	125.00
Harrison, George L., C-567011	165.00	Stowe, Bely Greene, C-242130	125.00
Harris, Rufus Carrollton, C-265889	125.00	Swann, William K., C-1337205	150.00
Haynes, Brantley, C-501011	106.25	Taylor, Moncy L., C-1332348	106.25
Head, Marvin Monroe, C-1333658	150.00	Thompson, Hugh Smith, C-169370	125.00
Hendricks, Willie Hartridge, C-547951	150.00	Thompson, John Homer, C-382014	150.00
Henry, Clarence Alexander, C-458028	106.25	Thrasher, Roy, C-776038	165.00
Henry, Jr., Thomas J., C-249729	125.00	Tidwell, Frank Boynton, C-255776	150.00
Hill, Hines L., C-382833	106.25	Tinley, Joshua Ell, C-241067	127.50
Hitz, Alex Mayer, C-572699	125.00	Travis, Ernest Fears, C-166070	195.00
Hodges, Charles A., C-590795	150.00	Van Henry, Arthur, C-475022	150.00
Hodgson, Ralph Reginald, C-1057569	125.00	Wallace, George Lamar, C-280478	125.00
Hogue, Benjamin C., C-719638	165.00	Waller, Robert T., Jr., C-1342524 (guardian, George T. Heyward, Jr.)	150.00
Holland, William Tate, C-1333287	137.50	Walker, Newton Wright, C-175133	116.87
Hook, James Preston, C-500156	125.00	Walker, Sidney, C-702538	187.50
Horning, Albert Wesley, C-205696	116.87	Ward, Sylvester Creighton, C-906226	187.50
Howell, Henry Gordon, C-1331476	125.00	Weaver, Homer Jesse, C-1331625 (guardian, Mrs. Clara M. Weaver)	210.00
Isbell, Jesse Epps Dean, C-1333552	125.00	Wellborn, Carlton Juan, S-535050	125.00
Jackson, Wendell G. W., C-1117320	150.00	Wellborn, James Madison, C-554235	150.00
Jenkins, William Franklin, C-265575	125.00	West, Edward Shippen, C-1095839	165.00
Joerg, Thomas Franklin, C-179527	165.00	Williams, Adrian Dallas, C-531551	150.00
Jowitt, Thaddeus Clarence, C-1111104	243.75	Wood, Evans Beauchamp, C-151697	125.00
Kaliska, William G., C-905532	165.00	Wood, Ralford James, C-1100239	106.25
Kelly, Alonzo Morris, C-134597	106.25	Woodruff, Benjamin H., C-232410	150.00
Kelley, James E., C-1123037	195.00	Yarbrough, Roy E., C-1325735	138.12
Kennedy, Harvey John, C-299716	106.25	Supplemental list	
Lawson, Edwin L., C-277078	125.00		
LeHardy, Julius C., C-702161	22.50	Brown, Jefferson Edward, C-905974	125.00
Leman, DeManville Abraham, C-1339472	150.00	Burkett, Andrew Carroll, C-373657	137.50
Lester, Henry Frank, C-1331555	180.00	Chandron, Percy Octave, C-299787	218.75
Lewis, F. Courtney, C-1104578	125.00	Cheatham, Clement A., C-319422	125.00
Little, Young Allen, C-166662	106.25	Comer, Travis Lattner, C-283954	150.00
Malone, Benjamin Floyd, C-594678	165.00	Harris, Rufus Carrollton, C-265889	125.00
Manning, Arthur John, C-1342166	125.00	Hull, Richard McLeod, C-135644	125.00
Martin, James Jackson, C-1340197	150.00	Lemon, William Lane, C-590891	106.25
May, William A., C-764050	150.00	Lynch, Joseph Arthur, C-359075	125.00
McBride, James Napier, C-201676	125.00	McCann, George, C-854570	106.25
McCarthy, Thomas Leo, C-1124255 (guardian, M. C. McCarthy)	180.00	Sams, Ferral Aubrey, C-392659	150.00
McClure, James Henry, C-660748	150.00	Sutton, James Henderson, C-1341737	116.87
McCoy, Walter R., C-529264	150.00	Wood, Jay Gould, C-1343625	150.00
McCurry, William Edgar, C-1103325	150.00	IDAHO	
McDonald, Frederick Honour, C-579189	125.00		
McDonald, George Tennell, C-285086	125.00	Albert, Lester Freeman, C-220647	137.50
McKibben, John D., C-1106963	137.50	Allen, Arthur Henly, C-1402152	180.00
McLemore, Whitney C., C-1250951 (guardian, Ira O. McLemore)	106.25	Cole, Fern Morton, C-1401554	150.00
Meeks, Jesse Littleton, C-251416	125.00	Duval, Claude H., C-449584	243.75
Middlebrooks, John Harvey, C-1340708	106.25	Fitch, Scott Mathewes, C-527559	150.00
Miller, Boyce Etheridge, C-133342	165.00	Fowles, Joseph Dell, C-314727	106.25
Moody, Wilkie Osgood, C-303535	106.25	Hamilton, Oliver Prescott, C-1277227	150.00
Moon, Fred Tapley, C-360162	137.50	Lewis, Harry Tait, C-380491	250.00
Morris, Mace Andrew, C-337589	106.25	Moore, Charles Otto, C-457645	187.50
Nall, C. Copeland, C-518865	106.25	Patch, Leroy V., C-905878	281.25
Nash, Homer Edwin, C-550960	125.00	Quane, Oliver J., C-1348860	225.00
O'Neill, John Charles, C-317453	125.00	Spilman, Burt B., C-509026	165.00
Palmer, Millwood Jonah, C-497481	116.87	Thompson, John B., C-614859	106.25
Parr, Lemuel W., C-446575	106.25		



## Supplemental list

Cupp, Walter Robert, C-423203	\$165.00	Fox, Kenneth Lawrence, C-390889	\$108.25
Fite, Jerome Victor, C-213139	127.50	Frankenstein, Herbert Adolph, C-1245782	125.00
Henderson, Henry, C-1207730	125.00	Franzen, Frank Clarence, C-239094	125.00
Simpson, William Henry, C-905749	165.00	Fuller, Edward Reino, C-371799	106.25
ILLINOIS		Fullerton, Charles Bushnell, C-467548	150.00
Adams, Frank Ulyses, C-439057	210.00	Gano, Henry Augustus, C-468926	180.00
Aird, Andrew John, C-905752	125.00	Gardner, J. Francis, C-1202937	106.25
Albee, Erwin, C-226357	106.25	Gesell, Walter B., C-252915	106.25
Albers, Edgar Harvey, C-1218287	125.00	Giff, Lyle Henry, C-279420	150.00
Allyn, Paul R., C-292360	150.00	Gillespie, Edwin Simpson, C-1174144	150.00
Amet, Herbert Poidevin, C-292372	125.00	Gooder, William Verner, C-365093	150.00
Andrews, Lawrence G., C-220600	106.25	Goodison, Harry Bowman, C-388449	250.00
Armbrust, George W., C-1197772 (consignee, Forest Park, State Bank)	180.00	Goodspeed, Earl Ladd, C-492786	125.00
Armstrong, James Noah, C-494112	125.00	Goodwin, Alexander Willard, C-367983	165.00
Bailey, Charles B., C-617514	125.00	Gore, Forrest B., C-672108	150.00
Barnes, Ralph Edward, C-328115	125.00	Gough, William E., C-316070	127.50
Barnes, Ray Arthur, C-555006	125.00	Greene, Merton William, C-1051632 (consignee, Evanston Trust & Savings Bank)	106.25
Barnfield, William H., C-579519	125.00	Greer, Mark, C-1189908	150.00
Beatty, James Phillip, C-163922	195.00	Guilfoyle, Thomas S., C-191294	106.25
Beckhelm, William E., C-604126	162.50	Gumm, Albert Gottlieb, C-1176455	150.00
Bellinger, James Edward, C-1178240	125.00	Hall, Damon Irl, C-199755	106.25
Bisson, Walter Clinton, C-281760	165.00	Hall, George B., C-239593	125.00
Bierly, James Roy, C-1186387	125.00	Hall, Kenneth Canright, C-345724	106.25
Bilderback, Byron, C-1172768	125.00	Hannan, David Edward, C-424102	150.00
Blueitt, Napoleon Porter, C-259305	106.25	Hannore, Frederick C., C-1197939	125.00
Boice, Frank B., C-297113	125.00	Hansen, Oscar Lee, C-115109	150.00
Bortz, John Alexander, C-1179882	150.00	Hardesty, Tully O., C-249535	150.00
Boston, John R., C-347519	106.25	Hartman, John A., C-839660	180.00
Boyd, Theodore Elliott, C-216630	106.25	Hartnett, David Louis, C-316081	106.25
Bradbury, William Ethelbert, C-236230	106.25	Hartwell, Dausa Dow, C-346025	150.00
Bray, Willis Jennings, C-358729	125.00	Hassfeld, Adolph F., C-1203478	150.00
Brenner, Samuel L., C-282425	106.25	Hays, Verne, C-363776	125.00
Broche, Arthur Thomas, C-231477	150.00	Heath, Clifford Jackson, C-162062	165.00
Brooks, Charles Wayland, C-237236	125.00	Hefner, Harry Edward, C-292004	106.25
Brown, William Simon, C-908814	150.00	Helmick, Homer H., C-447627	106.25
Buff, Byrl Byron, C-1297927	127.50	Hiatt, Homer Sam, C-291450	125.00
Burchfield, David Lanning, C-291248	125.00	Hikes, Waldo E., C-780563	150.00
Burkhardt, Charles F., C-133638	150.00	Hildum, La Rue, C-1186267 (consignee, Central Trust Co. of Illinois)	125.00
Burns, John Leo, C-1347435	106.25	Hogg, William Bennett, C-1324255	125.00
Butner, Andrew Jackson, C-429312	125.00	Holland, James A., C-277872	150.00
Calkins, Arthur Alfred, C-444747	125.00	Holm, George S., C-518395	125.00
Canfield, Harry Eugene, C-300080	125.00	Holt, Burton P., C-282096	125.00
Carmody, Thomas James, C-170079	125.00	Hoover, Charles Franklin, C-282095	150.00
Carr, Hal Leroy, C-512791	195.00	Hopps, Edwin Samuel, C-765711	210.00
Carter, Justin Edward, C-198576	137.50	Houchin, Ervin William, C-348352	106.25
Center, Charles Dewey, C-100554	300.00	Howard, William Harrison, C-471626	150.00
Chapman, Daniel Ward, C-523959	106.25	Hubbell, Joseph Albert, C-1193389	125.00
Chapman, Ralph Dwyer Clinton, C-333886	125.00	Hughes, Charles E., C-179619	125.00
Christensen, William Charles, C-475784	137.50	Hunter, David, Jr., C-201667	150.00
Claridge, Loyal T., C-246564	106.25	Ince, Edward Gratton, C-138082	150.00
Clarke, Homer Hay, C-275853	137.50	Isensee, Frank Paul, C-559964 (consignee, Peoples Trust & Savings Bank)	106.25
Cleland, James Samuel, C-346382	125.00	James, Allen Murray, C-315662	106.25
Coates, Arthur E., C-210747	106.25	Jaycox, Frank, C-106098	175.00
Coffey, Frederick Douglas, C-604083	106.25	Johnson, John Arthur, C-1199724	125.00
Cook, Ellis Sumner, C-463445	206.25	Johnson, Frank Alan, C-458997	116.87
Conway, Bernard Philip, C-477427	150.00	Jones, Cloyd E., C-294882 (consignees, Elsie K. Jones, David J. Jones)	125.00
Cooley, Everett Monroe, C-346180	150.00	Jones, Edward Paul, C-514572	106.25
Copeland, Norman, C-905502	125.00	Katz, Joseph Maurice, C-317560	106.25
Courtney, Clarence Hayes, C-314541	150.00	Kauffman, Harlan B., C-1185695	125.00
Crane, Edgar Arthur, C-471967	106.25	Keith, Lawrence P., C-317268	106.25
Crippen, Philip Rose, C-528003	150.00	Keller, Charles C., C-235948	106.25
Cross, Roland Roberts, C-212585	125.00	Kempski, Felix Anthony, C-743174	137.50
Crowe, Dorsey Ryan, C-403553	106.25	Kerrick, Charles La Fayette, C-379235	125.00
Cruzen, Roy Ellis, C-1196048 (consignee, Foreman Trust & Savings Bank)	150.00	Kesler, Gerald Lea, C-435798	106.25
Danewit, Otto Gustave, C-204905	106.25	Kestubaum, Meyer, C-292836	106.25
Daniels, Charles Lyle, C-127047	150.00	Killoran, Thomas Christopher, C-1192947	180.00
Danner, John Simon, C-905897	89.00	King, Ralph, C-350244	150.00
Darby, Earl Meade, C-202074	125.00	Knotts, Howard C., C-530431	106.25
Davidson, Samuel E., C-424436	106.25	Krichel, Joseph, Henry, C-485159	125.00
Davis, Charles Sumner, C-625300	150.00	Kuehne, Albert William, C-254239	125.00
Dean, Harry Carpenter, C-247093	106.25	La Bach, Paul Mayer, C-281591	187.50
DeBolt, Clyde E., C-522639	106.25	Lakin, Ralph Owen, C-264693	125.00
DeGaris, William H., C-334153	137.50	Lamond, John T., C-1253106	116.87
Denison, Franklin A., C-447019	312.50	Lane, Elisha Cromwell, C-158096	125.00
Dugan, Richard Deyo, C-191608	125.00	Lang, Edward J., C-225211	281.25
Dull, Charles W., C-1189644	106.25	Lanigan, Leo Anthony, C-1441315	180.00
Dunn, John William, C-1182762	150.00	Leisner, Paul Winge, C-254185	106.25
Durnion, Richard Erwin, C-1202899	106.25	LeSaulnier, Herman L., C-1196032	125.00
Dusenbury, Roy Francis, C-337606	150.00	Lewis, Charles S., Jr., C-389690	125.00
Eardley, Fred Ernest, C-253483	210.00	Lewis, Raymond P., C-299370	106.25
Edison, Samuel Martin, C-162584	150.00	Lippert, Frederick J., C-378345	150.00
Edwards, Francis Main, C-1190975	150.00	Logan, John Arthur, C-248488	125.00
Ellis, Edward Kent, C-1435168	150.00	Longwell, Chester A., C-193640	137.50
English, Lee M., C-223234	150.00	Loudin, Forrest Allen, C-387316	106.25
Ethell, Mark Ray, C-172673	125.00	Lovell, John Herbert, C-264414	116.87
Etherton, Monroe, C-1441671	125.00	Lundgren, DeWayne C. E., C-1196192	106.25
Farrar, Benjamin David, C-264338	106.25	Lutyens, Henry Edward, C-189935	125.00
Faught, George Maynard, C-292313	206.25	Lynn, Percy, C-437260	106.25
Fawver, J. Roy, C-486613	125.00	Machamer, Elmer Edward, C-324946	106.25
Feldott, Edwin A., C-1200833	106.25	Malone, Frank Joseph, C-439837	125.00
Fitzsimmons, Frank Nathaniel, C-246699 (consignee, Northern Trust Co.)	125.00	Mangum, William Robert, C-477812	187.50
Flynn, John J., C-1091293	150.00	Marland, Joseph Andrew, C-100155	106.25
Fox, Charles Moses, C-339945	150.00	Marshall, Ralph William, C-475256	150.00



Marshall, Thomas Holland, C-286108	\$106.25	Suthers, William Glen, C-346806	\$106.25
Mathis, Allen W., C-159477	125.00	Swaim, David Ross, C-1193281	281.25
May, Charles N., C-1078151	106.25	Sweinhart, Victor Culp, C-295164	180.00
May, Lewis Renwick, C-247740	125.00	Teague, Mark Hanna, C-351232	106.25
Mayer, Peter C., C-1204530	125.00	Templeton, Charles Kickham, C-436481	106.25
McCann, James S., C-257358	125.00	Tew, Tracy Lewis, C-509790	106.25
McCoy, Dwight Wesley, C-1230734	106.25	Thomas, Harry A., C-575798	106.25
McDonald, Archie J., C-455606	137.50	Thornton, Earle Clark, C-257233	243.75
McDavid, Carroll M., C-654250	125.00	Thorp, John Notman, jr., C-239902	165.00
McDavid, Jesse T., C-1193870	187.50	Tileston, Perley Dominic, C-384915	210.00
McKinney, Clarence D., C-1202395	125.00	Traband, Philip Joseph, C-686079	150.00
McNamara, Joseph, C-1162442	137.50	Trapp, Albert Rubly, C-239710	150.00
McNulta, Scott, C-439137	125.00	Trueblood, Ralph R., C-216656	150.00
McQuillan, Albert B., C-433425	150.00	Vail, William Henry Heegaard, C-319238	125.00
Meyering, William David, C-203370	150.00	Van Order, Paul Ingham, C-202050	195.00
Miller, Hubert Frederick, C-275561	218.75	Wall, Whitney, jr., C-321623	150.00
Milum, Vern G., C-223890	106.25	Weaver, Harry G., C-1251905	206.25
Mitchell, Forster Isaac, C-1171057	106.25	Webb, Byford Hodgen, C-1202180	125.00
Moeller, Frederick William, C-906670	187.50	Webster, Laban Elza, C-618882	106.25
Montgomery, Albert H., C-299872	187.50	Welsh, Gerald Eugene, C-280423	125.00
Mooney, Raymond, C-573266	131.25	Westermann, Lawrence, C-277866	125.00
Moore, George Henry, C-210651	150.00	Wheatley, Edward J., C-239600	150.00
Moore, Joseph, C-583556	250.00	Wier, Joseph Lamar, C-705922	206.25
Morgan, James Woods, C-1213006	106.25	Williams, Arthur, C-281821	210.00
Morgan, Lynn J., C-905186	150.00	Williams, Avon Hugo, C-188106	106.25
Morian, Frederick H., C-598732	150.00	Williamson, James Holland, C-905685	150.00
Morton, Harry Thomas, C-905223	187.50	Wilson, William McDonald, C-579752	165.00
Moynihan, Allan James, C-285402	125.00	Wingerter, Ernest Louis, C-1297205	180.00
Munhall, Maurice H., C-167670	137.50	Wirtz, Adolph W., C-228113	125.00
Murphy, James Orvil, C-1221319	125.00	Wise, Earl Gronlund, C-27977	125.00
Myers, Joseph George, C-159494	116.87	Wolcott, Oliver Seymour, C-277636	106.25
Myrland, Eiel Harmon, C-375838	125.00	Woodnick, George William, C-1181300	187.50
Nagel, Frank Emil, C-229604	150.00	Woodruff, Ernest Walker, C-263204	125.00
Newton, Roy Chester, C-172665	106.25	Wright, Eugene Peterson, C-1200025	187.50
Nolan, Charles Lincoln Vincent, C-511647	106.25		
Novak, Joseph, C-244523	150.00		
O'Brien, Thos. Jas., C-1195818 (consignee, Chicago Title & Trust Co.)	106.25		
Ofner, Spencer Everett, C-1203867	125.00		
O'Hara, Fred Summa, C-239518	206.25		
Olds, Milford Hixon, C-179077	106.25		
Palmer, Robert Carrel, C-1435521	106.25		
Patton, Harry T., C-1179851	106.25		
Paul, Edward Reichard, C-521185	125.00		
Percival, Andrew Jackson, C-406242	137.50		
Pfeiffer, Reuben Roland, C-149442	125.00		
Phillips, Francis A., C-519260	125.00		
Phillips, Wendell John, C-1095588	137.50		
Pierzynski, Thaddeus Stanley, C-283061	125.00		
Pinkstaff, James Tilden, C-174959	116.87		
Pliska, Joseph Stanley, C-1190698	175.00		
Poole, Charles Judson, C-257735	187.50		
Powell, Charles, C-1200004 (consignee, Marie L. Powell)	106.25		
Pratley, Fred C., C-1208672	137.50		
Ready, John Francis, C-445905	250.00		
Reed, John Emory, C-1435266	125.00		
Rennie, Thomas Wesley, C-1184131	125.00		
Richmond, Jacob Joseph, C-474168	116.87		
Rideout, George Rawleigh, C-298014	106.25		
Riley, John Lee, C-247700	150.00		
Riordan, John W. J., C-1204200	106.25		
Rockwell, Reuben L., C-1046791	150.00		
Rogers, Buell Sumner, C-1437031	243.75		
Rogers, Percy Earl, C-239684	125.00		
Ronayne, Frank Joseph, C-580420	150.00		
Ronayne, Robert D., C-250351	150.00		
Rondthaler, Harold, C-389779	106.25		
Sayre, Sydney L., C-1196789 (consignee, The Northern Trust Co.)	125.00		
Scanlan, Walter Raymond, C-184640	125.00		
Schuh, Carl Alexander, C-347666	125.00		
Scott, Byron Robert, C-593777	106.25		
Shaver, Maitland Victor, C-314580	125.00		
Shay, Wellington Herbert, C-512376	150.00		
Shеды, David, C-246282	210.00		
Simms, Austin, C-378425 (consignee, The Northern Trust Co.)	106.25		
Slusser, Carl W., C-1426311	150.00		
Slyh, Donald Macey, C-479395	125.00		
Smith, Albert, C-194250	218.75		
Smith, Frank P., C-435690	125.00		
Smith, Howard Galbrath, C-388645	125.00		
Smith, Thomas B. F., C-1199752	150.00		
Smith, Warren B., C-612091	106.25		
Southard, Earl, C-306711	137.50		
Southwick, Marshall W., C-1198265 (guardian, Annette W. Southwick)	106.25		
Spaulding, Oliver R., C-238713 (consignee, Ella M. Spaulding)	125.00		
Speed, Kellogg, C-196730	187.50		
Sprinkel, Roscoe, C-237178	106.25		
Steen, William Aloyseous, C-316554	106.25		
Stewart, Edward Paul, C-279105 (consignee, Peoples Trust & Savings Bank)	106.25		
Stiggleman, James W., C-275656	125.00		
Stocker, Alfred, C-709093	150.00		
Summers, Anthony, C-1170249	125.00		



Driscoll, James Edgar, C-368470	\$106.25	Welsh, Edgar, C-117867	\$125.00
Doeppers, William August, C-317684	125.00	White, John Anderson, C-390543	150.00
Donlin, Anthony Byrnes, C-350406	106.25	Wilmeth, Delbert Olen, C-238706	150.00
Eby, Allen Dale, C-605716	106.25	Wise, Dale O., C-178259	206.25
Elrod, Stephen Benton, C-181697	150.00	Wright, Walter Waldo, C-276993	150.00
Espy, Murry G., C-268104	106.25	Young, Edward Milton, C-222772	150.00
Farris, Frank B., C-241415	125.00	<i>Supplemental list</i>	
Fattie, John Bartow, C-362578	187.50	Everman, Ord, C-654870	150.00
Foust, William Edward, C-524228	125.00	Grisemer, Walter, C-87988 (guardian, I. H. Grisemer)	106.25
France, Walker, C-527003	125.00	Holcombe, Thomas Hull, C-905592	125.00
Frisz, Joseph Adolph, C-1141368	150.00	James, Carl Merton, C-169106	116.87
Fruth, Virgil Jaye, C-445338	125.00	Liggett, David Carl, C-446854	106.25
Garver, Irwin Leonard, C-1150075	106.25	McGinty, Michael J., C-846931	106.25
Gibbons, George Lee, C-1144507	125.00	Phillips, Charles Clarence, C-1163413	187.50
Gilpin, John Henry, C-132729	150.00	Ricketts, Joseph Warren, C-206974	150.00
Glover, John James, C-1216936	106.25	Sanders, James Leroy, C-191130	106.25
Green, Earle Stanley, C-368977	225.00	Van Sweringen, Budd, C-328932	187.50
Greene, Frederick William, C-419962	106.25	<i>IOWA</i>	
Greene, Willis Harold, C-1147931	116.87	Bare, Elmer Anderson, C-216593	150.00
Grimes, Ray Dryden, C-292691	106.25	Bloom, Ray C., C-1227984	106.25
Gutelius, Charles Bradford, C-380219	225.00	Brock, Raymond O., C-301407	116.87
Hadley, Walter Gresham, C-802107	125.00	Bryant, Fred Spindler, C-227140	165.00
Hamilton, George William, C-1155374	125.00	Carlson, Amel A., C-439494	125.00
Hansen, John Cornelius, C-905721	195.00	Carson, Dean Herring, C-381853	125.00
Hardin, Newton, C-8721	150.00	Clary, William Henry, C-240185	125.00
Harley, Wilbur Herbert, C-1288233	106.25	Eveleth, John McDonald, C-265222	218.75
Harris, Walter William, C-327266	150.00	Fraser, Walter, C-194816	125.00
Hegewald, Charles Spence, C-1423371	125.00	Gier, Philip Elmore, C-54581	106.25
Heller, Daniel Clarence, C-1186425	156.25	Hakes, Legard B., C-275881	106.25
Hendryx, Aylmer Everett, C-282208	150.00	Hartman, Chester James, C-199878	137.50
Henshaw, Frederick R., Jr., C-1167230	106.25	Jepson, William Roscoe, C-343184	125.00
Hoover, Albert Clinton, C-366003	125.00	Kelley, William Arthur, C-240589	195.00
Huber, John George, C-412352	125.00	Kellogg, Orson Arza, C-1223631	125.00
Humphreys, Frank Blair, C-906661	225.00	Kofmehl, William Henry, C-550718	137.50
Hursey, Virgil Garfield, C-172012	125.00	Lesan, Cassius True, C-277935	150.00
Inman, Gilbert Perry, C-482449	125.00	Loehwing, Walter Ferdinand, C-363422	106.25
Johnson, Taylor Hadley, C-504608	125.00	Malony, John Henry, C-497651	150.00
Kast, Harry L., C-1017314	106.25	Meredith, Edward Roy, C-287704	150.00
Keller, Carl Clyde, C-1422052	106.25	Negus, Alvah, C-1350488	150.00
Knapp, Arthur Le Roy, C-437658	150.00	Nelson, Audley Emmet, C-536302	150.00
Latschaw, Ross, C-577930	10.00	O'Brien, Daniel James, C-1439412	125.00
Lindstrom, Walfred, C-1150268	125.00	Peckham, Howard Dewayne, C-312669	180.00
Lord, James Austen, C-487515	125.00	Peters, Ernest Eugene, C-356271	106.25
Loy, Forrest A., C-450082	125.00	Petty, Wallace Sidney, C-382508	150.00
Mace, Elmer Ellsworth, C-1163725	125.00	Phillip, Ralph Earl, C-271905	106.25
Manson, James Byron, C-349425	106.25	Rowe, Donald Murray, C-484018	106.25
Martin, Harvey Heber, C-1200959	187.50	Schide, Clarence C., C-270359	106.25
Melson, Garth B., C-905891	125.00	Sweeney, Orland Russel, C-256224	187.50
McClary, William H., C-219542	106.25	Walker, John Milton, C-321643	150.00
McClelland, Frank Allen, C-287963	125.00	Weiser, Victor Albert, C-1349049 (guardian, Mary Weiser)	106.25
McKahan, Don M., C-373857	150.00	Wilson, Edmund Willoughby, C-1211772	150.00
Miner, Erwin, C-1168948 (guardian, Grant Trust & Savings Co.)	150.00	Wright, Howard Jesse, C-312563	150.00
Minturn, Joseph Allen, C-341033	150.00	<i>Supplemental list</i>	
Misener, Walter Leroy, C-429849	150.00	Adams, William Frank, C-399999	106.25
Mitchell, William L., C-1164178	150.00	Jones, Charles H., C-1267602	106.25
Moore, John H., C-344744	137.50	Knudsen, Ernest Paul, C-1097228 (consignee, Commercial National Bank)	106.25
Moser, Elmer Bramble, C-83321	125.00	Low, Harold William, C-157226	125.00
Mowers, Bert Soule, C-16828	150.00	McCreight, Glenn Harris, C-1229465	150.00
Murphy, Lewis James, C-293504	106.25	Morgan, John E., C-287747	187.50
O'Neill, John James, C-197072	125.00	Royal, Thomas Everette, C-266111	125.00
Parkison, William, C-1160589	150.00	Tribby, Dwight, C-436252 (guardian, Herman E. Elgar)	106.25
Peterson, Archa Lee, C-456111	125.00	<i>KANSAS</i>	
Pickett, Roy W., C-214337	106.25	Adams, Charles Samuel, C-1274758	125.00
Pinney, Norman William, C-672940	127.50	Barnes, Walter Burton, C-17437	162.50
Potts, Clifford Joseph, C-405111	125.00	Bates, Vernon Elwell, C-88178	125.00
Power, Herman, C-334613	150.00	Bentley, Bruce Morton, C-457141	125.00
Robinson, Frank C., C-268682	225.00	Bermant, Lester Clifford, C-299585	106.25
Rogers, Robert Campbell, C-508490	150.00	Billings, Earl Kay, C-1210002	106.25
Ross, Warner Anthony, C-1146793	187.50	Buckley, Martin B., C-166177	150.00
Rowland, Calvin L., C-468785	150.00	Burnett, Clanroid A., C-89219	125.00
Royer, Elmo Ray, C-290421	187.50	Butler, James Clyde, C-438046	150.00
Shacklett, Henry Blant, C-457351	150.00	Butler, William Lucas, C-438047	125.00
Scheffer, Ferdinand Herman, C-215262	116.87	Brewster, Roger Bernard, C-239070	150.00
Schreiber, Adam William, C-274655	150.00	Claeren, Edward L., C-906125	250.00
Shields, Scott Wilkerson, C-344365	125.00	Clark, Earl Finley, C-413016	125.00
Scott, John W., C-316547	106.25	Clarke, Cecil Alexander, C-437811	125.00
Sherk, Wendell, C-293331	125.00	Cludas, Arthur Louis, C-310537	150.00
Sims, Leland McKinley, C-303479	106.25	Cooper, Harry Allen, C-509689	137.50
Small, George W., C-281938	125.00	Cummings, Lester A., C-1185492 (guardian, Gertrude Cummings)	125.00
Smith, Joseph Parker, C-227945	150.00	Dillingham, William Roy, C-1221403	150.00
Snider, George F., C-181113	116.87	Divine, Duke Girdner, C-177002	125.00
Stephan, Joseph Edward, C-1158098	125.00	Eagan, Robert Emmette, C-561761	125.00
Stephenson, Hugh McCleery, C-1143545	125.00	Edwards, Charles Evan, C-14302	162.50
Stout, Lester J., C-197588	125.00	Fast, John Clarence, C-350038	125.00
Strother, Carl B., C-318577	150.00	Fitzpatrick, Fred R., C-240938	312.50
Summers, Franklin Lyle, C-120506	125.00	Fox, Burton Edward, C-1227539	137.50
Swank, Paul Jennings, C-470729	106.25	Germain, Everett Earl, C-1219677	106.25
Tabor, Frank A., C-1158995	150.00	Gray, Louis Wilbur, C-311690 (guardian, Mrs. Alma L. Gray)	150.00
Tharp, Floyd Oscar, C-10076	137.50	Haerle, Edward Jacob, C-279939	125.00
Thompson, Walter Scott, C-1155287	116.87	Hamilton, Walter, C-499350	125.00
Timmons, Charles Clyde, C-603726	125.00	Harris, Lawrence T., C-579277	137.50
Tucker, Carroll J., C-802288	150.00	Hawk, Benjamin Franklin, C-210973	187.50
Vandament, Walter Thomas, C-472142	125.00		
Voll, Bernard John, C-87279	125.00		
Wallace, Joseph M., C-1196934	106.25		
Wecks, George Eric, C-406886	106.25		
Welchous, Alvie McGregor, C-1416114	125.00		



Henderson, Ralph C., C-1220955	\$150.00	Jones, Henry Bascom, C-197509	\$150.00
Hood, Tarlton A., C-143897	150.00	Keffer, Smithfield, C-357759	125.00
Hooper, Edward Waddell, C-1228847	150.00	Kelley, James, C-197240	116.87
Huey, Frank G., C-224059	106.25	Kessinger, Benjamin Lee, C-1153965	106.25
Humphrey, George Ferguson, C-213023	180.00	Kibbey, Delbert Valley, C-484168	106.25
Hyde, John Jackson, C-1227051	150.00	Longmire, Charles William, C-391719	250.00
Kelly, Carroll B., C-610404	131.25	Lyon, Howard, C-620131	125.00
Klock, Helmer Alfred, C-1217244	106.25	Lyons, Thomas Barkley, C-1377628 (commissioner, Peoples Bank of Fleming County)	125.00
Johnson, Paul Brent, C-1222383	150.00	Mason, James Boyd, C-360178	187.50
Lyon, Charles Walter, C-458406	150.00	Matlack, Leonard Freeman, C-905597	56.25
McManigal, John Wesley, C-217713	137.50	McCoy, Stephen Clifford, C-645603	150.00
McDonnell, Zara Harman, C-308603	106.25	McGraw, Joseph F., C-323507	116.87
McClain, Alvah Smith, C-905448	187.50	McKinley, David Howard, C-594499	150.00
Mendenhall, Homer, C-764029	243.75	McLean, Charles E., C-304218	125.00
Mielke, Charles Harry, C-193544	187.50	McWilliams, Wiley E., C-279957	125.00
Mills, Arthur McPherson, C-1219515	195.00	Menefee, John Newell, jr., C-1416104	150.00
Mundell, Walter Newton, C-85350	150.00	Millis, John M., C-195038	106.25
Nease, Stephen Gilbert, C-217925	137.50	Morris, James M., C-1163958	150.00
Nienstedt, William Frederick, C-239513	150.00	Moss, Morton McTyre, C-1415844	150.00
Page, Willifred, C-210857	125.00	Moss, Robert Carlisle, C-433038	150.00
Preston, Richard Otis, C-426257	125.00	Murphy, Robert E., C-1154395	106.25
Reed, Charles Sidney, C-1229235	106.25	Nickell, Homer Lee, C-165977	125.00
Root, Frank Fletcher, C-384209	150.00	Nisbet, Wm. Kemp, C-448814	225.00
Ross, Richard Still, C-536425	125.00	Nolan, Joseph Wynne, C-350488	150.00
Russell, William Leonard, C-1439630	106.25	Ogden, Paul Jonathan, C-657508	125.00
Schrader, Lewis Milward, C-1211355	125.00	Osborn, Henry Chilton, C-1416508	150.00
Scott, John Rutherford, C-435719	187.50	Owen, Evan Ellis, C-1418821	125.00
Stryker, William Lester, C-249805	165.00	Owsley, Grant Alexander, C-627255	106.25
Sutton, John Magruder, C-255095	150.00	Page, Marion W., C-614786	150.00
Taggart, Henry Hutchinson, C-1209721	125.00	Parrigin, Oliver H. P., C-311362	150.00
Toomey, Ernest, C-320263	106.25	Pindar, Leon Otley, C-1142471	125.00
Trueheart, Marion, C-298191	150.00	Pipes, Mastin Lee, C-100497	150.00
Tucker, Claude C., C-425209	125.00	Porter, Robert William, C-432263	150.00
Walker, Frank J., C-484406	150.00	Price, John Thomas, C-1152894	150.00
Warner, Albert Rowland, C-255080	150.00	Rau, Ernest, C-298285	150.00
Wasson, Clyde Hamilton, C-219334	125.00	Reed, Washington, C-1160623	125.00
Whitson, Clyde F., C-721353	106.25	Richardson, John B., jr., C-351975	150.00
Wilson, Frank Wendel, C-1223877	106.25	Ridley, James Urey, C-1417771	150.00
Withers, George A., C-516414	206.25	Riley, Augustus B., C-292606	150.00
Young, Richard Claude, C-117890	150.00	Scrivner, Samuel Tudor, C-598093	125.00

## Supplemental list

Ingels, Roland Theodore, C-259939	125.00
Miller, James Burney, C-1229630	106.25
Rudbeck, John, C-411150	125.00
Shriver, Roy Otto, C-104694	125.00
Steers, Philip John, C-300987	150.00
Warren, Chas. Isalah, C-1252838	137.50

## KENTUCKY

Allen, Rudolph, Commander Hiram H. Allen, C-305389	116.87
Austin, James A., C-407698	125.00
Bach, Luther, C-216989	125.00
Baker, Horace, C-250097	165.00
Barlow, Edward Callistus, C-413394	150.00
Banks, David Paul, C-1420863 (guardian, Mrs. Belle Banks)	187.50
Bizzell, Matthew Andrew, C-819092	125.00
Blount, Henry Clay, C-1141707	125.00
Bogan, Henry Smith, C-393187	106.25
Brewer, Frank Giltner, C-317387	187.50
Brock, George Simeon, C-489318	150.00
Brown, William Henry, jr., C-172870	137.50
Bryant, Ura M., C-618094	137.50
Buckner, John Dawson, C-387020	106.25
Bushong, Perry W., C-1154645	150.00
Caldwell, James Guthrie, C-299789	125.00
Coleman, Robert M., C-187136	150.00
Collier, Thomas Reed, C-184406	125.00
Coulson, Wallace Magnus, C-293474	150.00
Cox, William Moss, C-307829	150.00
Craig, Henry Harrison, C-1099339 (guardian, Mrs. Katherine Craig)	165.00
Curd, Joyes, C-384441	125.00
Curtis, William Earl, C-245778	106.25
Dade, Randolph, C-1423022	125.00
De Weese, Clarence, C-141804	187.50
Dillion, James Knox, C-1142541	165.00
Dowdall, William Turpin, C-301297	150.00
Doyle, George F., C-597266	150.00
Duncan, Richard Finley, C-165578	150.00
Eckman, William Guy, C-90761	125.00
Eubank, Albia Linnea, C-694664	106.25
Eversole, James Garfield, C-1416106	165.00
Frazier, Emery Lee, C-826506	125.00
Fuss, John Carroll, C-475701	150.00
Gabbert, Roy Dennis, C-1161762	150.00
Gaines, Noel, C-1149277	243.75
Hacker, David Lytle, C-440596	125.00
Hall, Edmond Parker, C-1153108	138.12
Hamilton, Finley, C-408566	165.00
Hancock, Jethra, C-1161749	150.00
Happy, Frank Feland, C-1421114	150.00
Havely, Theo Ward, C-1337918	106.25
Henry, Jouett, C-491892	312.50
Heuschling, Allen John, C-1421196	127.50
Hobson, Charles Nourse, C-906664	125.00
Howard, Joseph, C-346778	125.00
Hyatt, Meredith Woodson, C-1154705	150.00
Jackson, David Thomas, C-30092	180.00

## Supplemental list

Ash, Harry Lee, C-158643	106.25
Bittner, Earl Robb, C-293953	116.87
Combs, John Wesley, C-319457	150.00
Dennis, Green William, C-307406	150.00
Eversole, Earl J., C-149797	125.00
Luske, Frank Henry, C-421483	180.00
Smith, Claude Everett, C-813566	150.00

## LOUISIANA

Allen, Kotz, C-181896	150.00
Baker, John Saunders, C-409643	165.00
Billings, Samuel A., C-516163	187.50
Black, Bryan, C-263158	281.25
Brown, Emmett Wilson, C-1103933	150.00
Burnham, George Harmon, C-411816	150.00
Chatham, Robert C., C-1135494	106.25
Christian, Early Bickham, C-169693	106.25
Coe, Albert Miles, C-205923	150.00
Cook, Claude Thomas, C-800013	116.87
Cook, Paul Darwin, C-179755	187.50
Crow, James J., C-1301936	106.25
Devron, John Alexander, C-1139412	206.25
Evans, Niles P., C-252597	125.00
Ewing, Joseph Luther, C-434147	125.00
Ferguson, Elijah Pleasant, C-1131015	125.00
Ferrill, Frank B., C-1089611	150.00
Floyd, Winfield N., C-1127995	125.00
Ford, Herbert S., C-1303010	150.00
Foster, Marion H., C-273166	125.00
Foster, Robert Balch, C-1126476	106.25
Freden, Gustaf E. N., C-237182	106.25
Genella, Louis Julian, C-213889	150.00
Green, Andrew Arthur, C-243850	180.00
Gregory, Edward Manhardt, C-1256461	125.00
Grevemberg, Francis B., jr., C-386456	150.00
Haynes, Walter A., C-1103187	106.25



Holmgren, Carl Martin N., C-1091227	\$106.25	Creedy, Donald B., C-1123662 (guardian, Anne B. Creedy)	\$150.00
Kelly, John L., C-1125223	137.50	Cross, George G., C-311041	125.00
Kibbe, Pressley A., C-1305514	150.00	Daily, John Walter, C-1093969	150.00
Kopfler, Joseph Starns, C-905252 (curator, Ponchatula Bank & Trust Co.)	150.00	Donegan, Daniel Albert, C-1097919	106.25
Kopfler, William F., C-1301607	125.00	Elphinstone, Douglas Cassel, C-480346	150.00
La Coste, Warren J., C-528242	106.25	Evans, Alexander Mason, C-1094773	125.00
Lyon, George Clyde, C-392091	125.00	Fay, Daniel Edgar, C-1380677	150.00
MacArthur, James Harper, C-1437432	125.00	Ferrandini, Edmond V., C-1099500	150.00
Malsby, John D., C-1337506	137.50	Gaddess, Harry Wilfrid, C-204516	150.00
Mestayer, Otto Joseph, C-653540	106.25	Gillis, Alexander James, C-177789	150.00
Miller, Benjamin Wentworth, C-563315	125.00	Gordon, Philip, C-418639	225.00
Mittendorf, Bradley C., C-429185	106.25	Grammes, Robert Asa, C-1091922	218.75
Moody, Magnus Martin, C-278283	106.25	Grevemberg, Carlos Ernest, C-1380464	150.00
Morrow, Bishop Levi, C-479076	165.00	Gross, Harry, C-636584	237.50
Nowlin, J. C., jr., C-263282	125.00	Grubb, James Obdeyer, C-195760	150.00
Padgett, William Alexander, C-518980	225.00	Guistwhite, Bruce H., C-485249	125.00
Pafford, Jefferson W., C-1113073	125.00	Hall, Elmer G., C-1098801	125.00
Parker, George Alexander, C-680704	162.50	Haslup, Charles Leroy, C-363774	106.25
Pittman, John L., C-541243	150.00	Hatch, Carl Tilden, C-412125	106.25
Primrose, Joseph H., C-1267462	137.50	Hopper, Pearl D., C-573253	187.50
Reams, Paul E., C-503659	106.25	Huebner, Albert Frederick, C-224052	150.00
Robert, James J., C-156241	137.50	Johannes, William Ashton, C-905212	116.87
Sartor, James Clarence, C-558895	150.00	Johnson, Robert William, C-256577	150.00
Schwam, Walter M., C-1307734 (curator, Oscar Manassick)	106.25	Jones, Harold Curtis, C-202019	106.25
Seemann, William Henry, C-123289	150.00	Jones, Joseph Hall, C-1417308	125.00
Sevier, Henry C., C-151780	106.25	Kais, Edward Windon, C-865803	116.87
Sherwood, William F., C-1137968	106.25	Kane, Clinton Austin, C-705212	150.00
Smith, Herbert B., C-17681	150.00	Kennedy, Robert Eugene, C-418546	165.00
Thiele, Richard, C-1097953	150.00	Kirby, Thomas, C-240518	150.00
Thomson, John Herndon, C-195492	125.00	Kolls, Alfred C., C-1092091 (guardian, Baltimore Trust Co.)	150.00
Tooley, Josiah O., C-667644	106.25	Krumm, Harry William, C-1095962	106.25
VanZelfden, Cornelius, C-1301629	125.00	Lewis, jr., William Penn, C-563102	125.00
Walet, Perry Henry, C-555657	125.00	Linville, James Z., C-1380661	180.00
Wiener, Earl Loeb, C-1096120	106.25	Lutz, jr., James Augustus, C-240156	125.00
Witbeck, Albert Tyler, C-253423	150.00	Marcus, Lawrence, C-1043037	125.00
Wood, Lewis Hilliard, C-165109	125.00	Matthal, Joseph Fleming, C-253277	125.00
Wooten, Chancellor F., C-185302	150.00	Matthews, Charles Newton, C-349442	125.00

## Supplemental list

Carter, Phillips John, C-165327	125.00
Ferrol, Walter, C-905782	165.00
Fleming, Branch, C-1270990	125.00
Henderson, Walter Ford, C-1128935	125.00
Henry, William Floyd, C-423960	106.25
Keys, George G., C-355897	150.00
McFarlane, Frederick C., C-277582	150.00
Sutton, James R., C-514781	125.00
Walton, Clarence Leon, C-1289227	106.25

## MAINE

Benoit, Romeo Eugene, C-1406252	106.25
Carroll, James Henry, C-420739	150.00
Cousins, William L., C-1019895	187.50
Crosby, Clarence H., C-1008640	125.00
Dickey, Walter, C-1005621	106.25
Downes, Joseph Watson, C-1382700	106.25
Eastman, James Walker, C-905457	150.00
Garney, John A., C-304021	137.50
Gould, Willis Elden, C-436353	125.00
Griffin, Francis Augustus, C-340281	106.25
Haskell, William Langdon, C-430766	225.00
Hasty, Percy Albert, C-505687	150.00
Hermann, Solomon Andrew, C-1003719	243.75
Hewitt, John Everett, C-1251697	187.50
Hobbs, Henry C., C-569811	180.00
Love, James A., C-1001244	106.25
McNeil, Harry Daniel, C-193681	125.00
O'Leary, Edwin Dolan, C-291565	106.25
Pelletier, Joseph John, C-353385	150.00
Slocum, Paul Frederick, C-447875	125.00
Southard, William Edward, C-214183	281.25
Swett, Guy I., C-229235	180.00

## Supplemental list

Decker, George Spencer, C-1010517	150.00
Garnache, William Joseph, C-356429	165.00
Ham, John C., C-501522	150.00

## MARYLAND

Adams, John Myron, C-352675	150.00
Balland, Eugene Caesar, C-370339	125.00
Barnes, Harry Oliver, C-1085895	106.25
Berger, Clyde Dolson, C-505373	106.25
Beziat, Frederick Hamilton, C-303843	125.00
Blades, Webster S., C-686411	125.00
Bledsoe, Edwin Page, C-1115834	150.00
Boyle, James Brooks, C-420672	150.00
Brown, William Arthur, C-414605	106.25
Burke, Edmund, C-906101	128.60
Casey, Arthur, C-487179	243.75
Cawley, William Dennis, C-139812	150.00
Charles, Frederick Henry, C-905481	125.00
Clary, John Henry, C-404793	106.25
Cochran, Harry Berch, C-1377564	150.00
Colley, Thomas Milton, C-488075	137.50
Coney, Edgar Heath, C-404418	116.87
Costinett, Joseph Rocca, C-203291	125.00
Council, Wilford A., C-1094005	125.00

Creedy, Donald B., C-1123662 (guardian, Anne B. Creedy)	\$150.00
Cross, George G., C-311041	125.00
Daily, John Walter, C-1093969	150.00
Donegan, Daniel Albert, C-1097919	106.25
Elphinstone, Douglas Cassel, C-480346	150.00
Evans, Alexander Mason, C-1094773	125.00
Fay, Daniel Edgar, C-1380677	150.00
Ferrandini, Edmond V., C-1099500	150.00
Gaddess, Harry Wilfrid, C-204516	150.00
Gillis, Alexander James, C-177789	150.00
Gordon, Philip, C-418639	225.00
Grammes, Robert Asa, C-1091922	218.75
Grevemberg, Carlos Ernest, C-1380464	150.00
Gross, Harry, C-636584	237.50
Grubb, James Obdeyer, C-195760	150.00
Guistwhite, Bruce H., C-485249	125.00
Hall, Elmer G., C-1098801	125.00
Haslup, Charles Leroy, C-363774	106.25
Hatch, Carl Tilden, C-412125	106.25
Hopper, Pearl D., C-573253	187.50
Huebner, Albert Frederick, C-224052	150.00
Johannes, William Ashton, C-905212	116.87
Johnson, Robert William, C-256577	150.00
Jones, Harold Curtis, C-202019	106.25
Jones, Joseph Hall, C-1417308	125.00
Kais, Edward Windon, C-865803	116.87
Kane, Clinton Austin, C-705212	150.00
Kennedy, Robert Eugene, C-418546	165.00
Kirby, Thomas, C-240518	150.00
Kolls, Alfred C., C-1092091 (guardian, Baltimore Trust Co.)	150.00
Krumm, Harry William, C-1095962	106.25
Lewis, jr., William Penn, C-563102	125.00
Linville, James Z., C-1380661	180.00
Lutz, jr., James Augustus, C-240156	125.00
Marcus, Lawrence, C-1043037	125.00
Matthal, Joseph Fleming, C-253277	125.00
Matthews, Charles Newton, C-349442	125.00
McCluer, Edwin Alexander, C-246234	125.00
McShane, Arthur J., C-1094668	150.00
Mess, George B., C-557886	106.25
Moore, John Carroll, C-418642	125.00
Myers, Charles Eugene, C-906745	187.50
Newgirk, Michael Henry, C-362567	125.00
O'Connell, James Henry, C-1086491	106.25
Oliver, Fred Nash, C-563309	187.50
O'Neill, Henry H., C-684927	150.00
Phelps, Joseph Spence, C-238740	137.50
Pitcher, Edwin Hoffman, C-428423	125.00
Reuter, Francis J. G., C-906229	125.00
Roberts, Ernest, C-1377907	187.50
Roberts, Robert Orson, C-905397	106.25
Robey, Charles Francis, C-223963	106.25
Rothman, Arthur Gordon, C-146067	162.50
Sands, Richard Elbert, C-357958	150.00
Sappington, Purnell F., C-171262	150.00
Semmes, Harry Hodges, C-180873	106.25
Sheets, William Stokes, C-1144051	187.50
Shields, Thomas, C-420354	125.00
Sneeringer, Michael Reilly, C-509468	106.25
Starr, Edward James, C-565560	106.25
Sterling, Gordon Cornelius, C-186017	106.25
Stow, James Russell, C-32075	116.87
Tobey, Paul Titus, C-1181039	106.25
Traut, Fred Grandon, C-221329	125.00
Turner, Harry C., C-1087484	150.00
Tyndall, Ira Clinton, C-1382464	150.00
Van Hollen, Donald B., C-193354	106.25
Vey, Edgar Alan, C-502204	150.00
Vinup, Frederick Henry, C-245875	206.25
Vipoxd, Benjamin Leslie, C-209153	150.00
Walls, William Ralph, C-358368	106.25
Williams, jr., Frank Edwin, C-221733	125.00
Williamson, Philip Hearn, C-106868	125.00
Wilson, Alfred Curtis, C-1098578	106.25
Wilson, William Valentine, C-249880	125.00
Worthington, Leland Griffith, C-590366	137.50

## Supplemental list

Ballentine, Wm. Ernest, C-511760	125.00
Cavenaugh, Michajah B., C-255601	165.00
Corcoran, Matthew John, C-324519	150.00
Courtright, Benjamin Franklin, C-318619	187.50
Crook, Charles Samuel, C-326357	125.00
Fitts, jr., Robert Henry, C-411671	116.87
Gould, James Ross, C-381434	125.00
Jennings, Frank Leslie, C-492431	125.00
McCullough, Leo Joseph, C-526265	125.00
O'Donovan, John H., C-157368	106.25
McGough, Edw. A., C-1082564	106.25
Richards, Granville Hampton, C-146035	150.00
Webster, Ben, C-381880	187.50

## MASSACHUSETTS

Ahern, Joseph A., C-522827	150.00
Allen, Woodward, C-309887	187.50
Ames, Shirley Lesquereux, C-400639	150.00
Andrews, George Wilson, C-298201	150.00



Austin, Walter W., C-224962	\$180.00	Fyfe, Andrew, C-1009381	\$125.00
Bachelder, Frank E., C-563800	125.00	Gallagher, Thomas J., C-1001200	125.00
Bacon, Henry Stuart, C-272543	106.25	Gates, Ernest A., C-276897	250.00
Balch, William H., C-1405009	187.50	Gibbs, Warmoth Thomas, C-546445	106.25
Bampton, Sidney W., C-375482	125.00	Gillis, Frederick James, C-457213	125.00
Barr, Harry Hillman, C-664552	106.25	Gillis, John Angus, C-530993	116.87
Behringer, Theodore F., C-1407759	108.25	Gillon, Edward Francis, C-1005085	125.00
Bell, Hollis Westcott, C-1015919	106.25	Glinivan, Robert A., C-537808	106.25
Benoit, Samuel Joseph, C-267094	150.00	Gish, Daniel Bralley, C-369989	125.00
Bergen, William M., C-307411	150.00	Glidden, Arthur Boynton, C-105289	165.00
Berman, Louis, C-1027959	137.50	Grant, Walter B., C-326454	106.25
Bernard, Andrew James, C-612763	137.50	Greeley, Julian Francis, C-1019705	106.25
Berndes, Walter O., C-286217	106.25	Griffin, William Henry, C-1015221	150.00
Berry, Bernard Monroe, C-117461	150.00	Grimes, Eustis Bernard, C-409678	106.25
Blanchard, William Bradford, C-303847	137.50	Groah, Edward Herbert, C-296240	162.50
Blanchard, William Herbert, C-444980	206.25	Hagan, Thomas Joseph, C-328866	250.00
Bobst, Frank T., C-1014519	125.00	Hall, Herbert William, C-279358	150.00
Boldridge, Chauncey H., C-200988	150.00	Hallberg, Carl John, C-387618	137.50
Brannon, Francis Annis, C-1015934	187.50	Hensen, Arthur Alexander, C-201042	206.25
Breen, Frederick, C-235780	125.00	Harding, Arthur Ellsworth, C-1000894	187.50
Breen, Vincent Charles, C-393317	180.00	Harding, Robert Francis, C-316593	125.00
Bridges, Thomas Austin, C-347980	106.25	Harrington, Francis P., C-1018867	150.00
Brockmann, Arthur, C-520192	210.00	Harrington, Frederick, Jr., C-134173	106.25
Brown, Fred Parsons, C-509533	150.00	Hartwell, Herbert Francis, C-383615	165.00
Brown, Harry Dunlap, C-906273	150.00	Harwood, Franklin Andrews, C-28318	125.00
Buffington, Ernest Richmond, C-165772	106.25	Hawks, Horace G., C-1409762	106.25
Bumps, Charles Hadley, C-265315	180.00	Healey, Patrick F., C-209592	150.00
Burger, Ernest Joseph, C-533262	195.00	Healy, Jeremiah Joseph, C-239529	195.00
Burr, Ernest Rollins, C-9253	106.25	Healy, John J., C-501999 (guardian, Anna Du Moulin)	137.50
Butler, David Mathew, C-266364	125.00	Hickey, Charles F., C-1014717	106.25
Butler, Joseph Francis, C-1003958	106.25	Hickey, James F., C-1005941	250.00
Butler, Patrick William, C-420211	150.00	Hickox, Edward Junge, C-315081	137.50
Campbell, Paul James, C-1008742	106.25	Hodgkins, William F., C-756644	125.00
Carlson, John Rudolph, C-83309	125.00	Holland, Edward L., C-1062824	106.25
Carr, Andrew J., C-592921	210.00	Holmes, Joseph Gardner, C-538854	175.00
Carr, Barton, C-1004579	125.00	Hopkins, Lawrence F., C-1006667	125.00
Carroll, Bernard Francis, C-1009271	125.00	Horton, George Elmer, C-905705	210.00
Casey, James Bernard, C-307216	106.25	Houston, Clarence Preston, C-214947	150.00
Cavanaugh, Frank W., C-295514	187.50	Howe, Edward J., C-1405686 (conservator, William F. Howe)	106.25
Charron, Wilbur Arthur, C-826401	150.00	Hoyle, Henry R., C-1012912	150.00
Chase, Porter B., C-1406709	281.25	Hughes, Joseph Vincent, C-1407083	106.25
Chesbro, Phillip Gordon, C-484710	125.00	Hunting, Arthur Israel, C-456953	150.00
Choate, Joseph B., C-239259	150.00	Ingraham, Elmer C., C-212070	106.25
Cleary, John James, C-467414	106.25	Ireland, Orville Friend, C-288226	125.00
Cogan, James E., C-1408611	106.25	James, William Edgar, C-1018200	165.00
Collins, Joseph John, C-247215	106.25	Jenkins, Thomas Lincoln, C-905353	281.25
Comerford, Charles A., C-532305	106.25	Johnson, Philip I., C-1406355	125.00
Comerford, John Thomas, C-177477	150.00	Jones, Albert E. B., C-392239	116.87
Connell, William A., C-486124	106.25	Jones, Daniel A., C-298048	116.87
Cooper, Edwin H., C-1007208	150.00	Jones, Frederick Ellis, C-498289	262.50
Cooper, Frank Cyril, C-502297	106.25	Jones, Robert L., C-197157	150.00
Corbin, James William, C-326707	106.25	Kearns, Thomas Wilfred, C-400721	125.00
Corbett, Edward Francis, C-405674	137.50	Keating, Thomas F., C-1007685	125.00
Cormerais, Henry Dana, C-306850	210.00	Keenan, Barry, C-1017824	150.00
Cosgrove, John, C-1011008	150.00	Keller, Paul, C-322089	137.50
Crafts, Addison F., C-1406542	225.00	Kelley, James Richard, C-412299	116.87
Crane, Charles Allen, C-341383	106.25	Kelley, Thomas U., C-477306	106.25
Cross, Lawrence J., C-1019513	106.25	Kelly, Eugene Edmund, C-537807	106.25
Cummings, Howard James, C-252137	116.87	Kennedy, William Edward, C-240089	116.87
Curley, Clarence P., C-1017792	150.00	Kennerly, Edgar Oliver, C-392070	125.00
Daly, Arthur J., C-474210	150.00	Kerr, James, C-1011381	138.12
Dalzell, Arthur Herbert, C-346635	125.00	King, Mark Aloysius, C-446680	150.00
Damon, John Warren, C-397790	106.25	Ladd, Walter Alexander, C-1408422	150.00
Day, Wallace Clesson, C-295627	125.00	Lahey, Jeremiah J., C-611997	106.25
Dearborn, Walter Scott, C-1407329	106.25	Lally, Francis H., C-741507	125.00
Dee, Michael James, C-1405057	180.00	Lally, Michael Joseph, C-376475	106.25
Doane, Harry Leslie, C-830518	250.00	Lane, Philip Thomas, C-1000388	162.50
Dobbins, William Everett, C-1091439	206.25	Lawson, Henry George, C-554056	150.00
Dobbs, George Francis, C-165153	106.25	Leontine, Gaspar E., C-1019195	187.50
Dolan, James Joseph, C-1018922	125.00	Letzing, John Laurence, C-388821	137.50
Donovan, Arthur Patrick, C-397517	106.25	Lydon, John J., C-1016916	165.00
Donovan, Frank Leo, C-1003576	250.00	MacCarthy, Eugene Richard, C-1407740	106.25
Doten, Max Vincent, C-258263	106.25	MacDonald, Calvin Campbell, C-905829	106.25
Drake, Harry Floyd, C-484428	106.25	Mack, David Gibson, C-543069 (guardian, Mrs. Gertrude D. Mack)	125.00
Duane, James Thomas, C-210494	165.00	MacNeil, Angus Joseph, C-907065	125.00
Dunn, John H., C-1407699	281.25	Mahoney, Augustine Francis, C-498098	106.25
Dunn, Joseph Henry, C-1407577	150.00	Mahoney, John W., C-1012257	180.00
Dwyer, William Joseph, C-534314	125.00	Maloney, Arthur Michael, C-119557	106.25
Earl, John Joseph, C-266934	106.25	Maloon, Ralph I., C-236880	116.87
Eastman, Harry N., C-559411	195.00	McAvey, Thomas L., C-1405842 (guardian, Margaret M. Sawyer)	187.50
Edwards, Frank Pierce, C-906269	210.00	McCann, William Fenton, C-1410195	150.00
Elkins, Samuel T., C-1010153	106.25	McCarthy, Thomas, C-1009908	210.00
Ellinwood, Waldo Sherman, C-488827	127.50	McCormick, William A., C-1015694	150.00
Estes, Frederick Anson, C-239266	206.25	McClure, Samuel, Jr., C-1391292	150.00
Ewen, Arthur, C-279613	106.25	McDonnell, Henry Grattan, C-358870	106.25
Farrell, William Joseph, C-1011506	125.00	McGay, Walter Howard, C-1016104	125.00
Faulkner, Ralph Lindsay, C-1009956	150.00	McGlone, Joseph Carlton, C-288505	106.25
Fay, William M., C-239454	125.00	McIntyre, Donald Roy, C-378558	106.25
Finnerty, Charles William, C-304041	125.00	McKenney, Harry, C-169117	106.25
Fitchet, Seth Marshall, C-164328	165.00	McLean, Obadiah Ritchey, C-569279	125.00
Fitzgibbon, Edward J., C-340432	137.50	McNeill, Bernard Joseph, C-569822	125.00
Flaherty, William A., C-210547	106.25	McPhail, John Gunn, C-1410266	150.00
Fleischner, Herbert Edmund, C-457394	187.50	Menard, Henry George, C-424823	116.87
Fleming, John Aloysius, C-224529	125.00	Merrill, Henry Mudgett, C-290722	106.25
Foley, Thomas Francis, C-1016512	243.75	Millward, Arthur Henry, C-624231	106.25
Foote, Alfred Franklin, C-1405315	281.25		
Fowler, Edward Clinton, C-1012003	137.50		



Mix, Donald Guernsey, C-428920	\$106.25	Vera, Frank Jerry, C-1006954	\$125.00
Morris, Robert Edmund, C-286604	106.25	Vigeant, Napoleon Joseph, C-1019341	106.25
Moulton, Paul, C-1409540	150.00	Walsh, George W., C-1016278	150.00
Moyse, George Crendon, C-473071	195.00	Walsh, James Francis, C-439866	137.50
Mulcahy, George Francis Arthur, C-1014012	106.25	Walsh, John Leo, C-250400	106.25
Mullaney, James J., C-264423	106.25	Warner, George Vernon, C-380498	106.25
Murphy, Arthur W., C-1405795	106.25	Warner, Hunt, C-234038	106.25
Murphy, Thomas F., C-338711	225.00	Waterhouse, Charles N., C-1018184	106.25
Nabers, Bruce Quigley, C-487045	150.00	Weir, James Duncan, C-616383	210.00
Nagel, Frederick F., C-393108	106.25	Weise, Leo, C-427034	137.50
Nelson, John Alfred, C-492901	106.25	Wellman, Harold Orne, C-1410083	125.00
Newell, Joseph, C-1266135	240.62	Welsh, Peter James, C-1014771	125.00
Nicholls, Melvin Henry, C-308145	116.87	White, Harry D., C-1038241	125.00
Norton, William Michael, C-1000577	106.25	White, Arthur Francis, C-185324	106.25
Noxon, John Franklin, Jr., C-188135	106.25	Williams, Haskell, C-18563	125.00
Noyes, Edwin Miles, C-1405436	106.25	Wilson, Andrew Thomas, C-98485	137.50
Oates, Walter Alexander, C-312346	106.25	Wilson, Harvey William, C-176740	106.25
O'Brien, Patrick Francis, C-380795	162.50	Winquist, Lennart, C-1008979	
O'Brien, John, C-1006178	150.00	Winslow, Edmund John, C-587978	116.87
O'Connell, Fabian V., C-743126 (guardian, Loretta G. McCormack)	125.00	Winston, John Francis, C-1016023	150.00
O'Connor, Michael J., C-1009196	165.00	<i>Supplemental list</i>	
Ogden, Joseph T., C-1408101	125.00	Callahan, Edwin Bernard, C-281796	180.00
Packard, Thomas Dudley, C-1018051	125.00	Davis, Frederick Wm., C-1001101	125.00
Paglia, Jeremiah James, C-625682 (consignee, Mrs. Eleonore E. Paglia)	125.00	Douglass, Stephen, C-464039	116.87
Parker, John E., C-297694	210.00	Downes, George Manuel, C-109630	150.00
Parlow, George Gibson, C-1011340	150.00	Doyle, James, C-1016053	125.00
Patrick, Howard, C-1405639 (consignee, Merchants National Bank of Boston)	106.25	Eagleton, John Thomas, C-316753	106.25
Penney, George S., C-214273	210.00	Eck, Gustave Elmer, C-372738	150.00
Perry, Harold Clinton, C-1126230	106.25	Flagg, John Andrew, C-370000	106.25
Phillips, Charles Elmer, C-1016870	106.25	Fournier, Emile Francis, C-309471	106.25
Pierce, Reuel Alfred, C-203214	150.00	Gray, Albert Crowell, C-1016309	250.00
Pond, William Gilbert, C-410113	210.00	Greene, William Henry, C-905439	150.00
Power, Thomas Edward, C-185405	150.00	Haley, Bartholomew J., C-631963	125.00
Pratt, George W., C-758001	106.25	Harrington, Frederick Charles, C-347753	150.00
Pringle, James Robert, C-1405614	106.25	Holmes, Joseph Gardner, C-538854	175.00
Putnam, Eben, C-435549	150.00	Hoyt, Howard Chester, C-1409746	125.00
Ramsay, William W., C-1010590	240.62	Newhall, Richard Ager, C-234213	106.25
Ranlett, Louis Felix, C-166339	106.25	Sayles, Arthur Updike, C-348698	127.50
Ratigan, William Andrew, C-1016160 (guardian, Mrs. Elizabeth A. Ratigan)	172.50	Schlotterbeck, Lewis, C-172897	106.25
Reardon, Cornelius Leo, C-1006806	125.00	Stevenson, Maurice Sexton, C-535931	137.50
Reardon, Frank J., C-1405437	180.00	Stiles, Winthrop Alan, C-238116	125.00
Reardon, Timothy James, C-178053	106.25	Webster, Edward E., C-1009485 (guardian, Henry L. Burnham)	106.25
Reed, George Roland, C-703880	106.25	Wilder, Philip E., C-1409763	116.87
Reed, Leslie Stevens, C-1409830	106.25	<i>MICHIGAN</i>	
Regan, William Francis, C-449988	150.00	Alexander, John, C-1029972	125.00
Richardson, Francis Allen, C-333602	150.00	Anglemyre, Raymond Lee, C-303259	150.00
Ricker, Maurice Stanley, C-419764	125.00	Ashmun, Louis Henry, C-1155299	125.00
Riley, Henry Irving, C-1268317	125.00	Ballard, Freeman A., C-601523	106.25
Riley, John Joseph, C-426625	125.00	Barnwell, John B., C-1056321	106.25
Robart, Ralph Whitley, C-293811	125.00	Baskerville, Robert J., C-294740	150.00
Roberts, George Albert, C-491942	187.50	Beuker, Bernard Johan, C-1175595	187.50
Robinson, Arthur, C-399408	106.25	Bohstedt, William, C-252439	150.00
Rose, James Patrick, C-459744	137.50	Boldon, Harry, C-303798	116.87
Ryan, Edward Francis, C-555744	125.00	Bradley, Kenneth C., C-1187339	116.87
Saftel, Harry R., C-1039127	125.00	Brakey, James F., C-333377	187.50
Sanford, Alfred Osro, C-1018436	106.25	Brittlan, William Sebastian, C-658717	125.00
Sargent, Lester F., C-1409318	180.00	Brown, Howard, C-1191100	150.00
Sawhill, John McKnight, C-434524	125.00	Bullock, Earl Sprague, C-396157	187.50
Scarles, Herbert L., C-273107	150.00	Bush, Daniel Tilden, C-416715	187.50
Scheller, Louis, C-388861	125.00	Casper, Franklin S., C-229390 (guardian, National Bank of Iowa)	106.25
Schuyler, Philip Lansing, C-303475	281.25	Cooley, Randall Marvin, C-522056	206.25
Schwartz, George Harvey, C-906707	125.00	Conrick, John P., C-522819	150.00
Seiden, James Kirkland, C-127187	106.25	Crabbe, George Simmons, C-238864	180.00
Shaughnessy, Paul Francis, C-403550	150.00	Dudley, Ethelbert L., C-305257	165.00
Shea, Thomas Pancratius, C-396607	125.00	Dumas, Victor Morley, C-1437528	250.00
Sheehan, Edward Bernard, C-203991	150.00	Dunham, William Herbert, C-619348	150.00
Sheehy, Edmund F., C-432639	106.25	Etu, Walter J., C-1198924 (guardian, Louise Etu)	125.00
Sherry, James P., C-1088054	125.00	Flick, Fred S., C-433004	106.25
Sirois, Edward Devlin, C-409103	106.25	Gambs, Ernest Rudolph, C-618504	125.00
Smith, Charles Warren Henry, C-255288	162.50	Gansser, Augustus H., C-232462	281.25
Smith, Chellis Vielle, C-1410228	125.00	Gilmore, Harry F., C-288658	150.00
Smith, Clarendon W., C-1407000 (conservator, Robert I. Smith)	106.25	Hartman, Ernest Valentine, C-124340	150.00
Snow, Simon Charles, C-671277	125.00	Houser, Frederick Ferris, C-33030	106.25
Spalding, George Edward, C-523534	106.25	Hulliberger, Milo R., C-179369	106.25
Spellman, Martin Henry, C-482865	125.00	Irvin, Harry Clay, C-367247	150.00
Spencer, Harry Lovering, C-905853	137.50	Irvine, Ira Lloyd, C-542535	210.00
Stanchfield, Charles C., C-1006648	195.00	Jameson, H. Burton, C-146189	106.25
Stanley, Gilbert, C-309649	125.00	Johnson, Henry T., C-1179307	137.50
Stearns, William Brackett, C-1050427	150.00	Kelly, Harry Francis, C-90210	106.25
Stewart, George William, C-1410414	150.00	King, Louis A., C-1437527	150.00
Stinehart, Elmer Charles, C-1007922	125.00	Kowalski, Charles J., C-1171487	137.50
Stirzaker, Ernest Joseph, C-1406383	106.25	Krohn, Albert Henry, C-339621	125.00
Sutton, Daniel F., C-611950	125.00	Kunze, Lewis W., C-342850	137.50
Swindler, Harold Frank, C-1016011	137.50	Lahmann, Charles Fred, C-127134	162.50
Talbot, Robert Adams, C-1017909	106.25	Lamb, Franklin, C-1202930	137.50
Taylor, Ira Chase, C-280466	137.50	Lawrence, Frank A., C-1174505	175.00
Tenney, Gerald E., C-102239	150.00	Leneweaver, Charles Frederick, C-360948	106.25
Tierney, Thomas F., C-1013186	165.00	Lewis, Raymond McKinley, C-1193793	150.00
Trask, Charles Albert, C-1000271	125.00	Loye, Harry August, C-280030	106.25
Trotman, Frank Paul, C-1013449	106.25	Lyons, Roy T., C-325393	125.00
Upton, Charles Louis, C-134794	150.00	Malejan, Harry M., C-1441436	218.75
Ulrich, Francis Paul, C-609891	116.87	Markey, Raymond Alfred, C-150495	125.00
		Martindale, Edsell Herbert, C-1204370	125.00
		McCullough, Jay Charles, C-228126	250.00
		McIntosh, William Fraser, C-539875	125.00



McSwain, Fletcher, C-1035287	\$125.00	Kelly, Giles O., C-362312	\$137.50
Minier, Edward William, C-435851	210.00	Kennedy, Arthur Todd, C-1242033	200.00
Millberry, Mark Andrew, C-463352	180.00	Kingsley, Burton Lewis, C-1237450	150.00
Millen, Victor A., C-489380	116.87	Knapp, Frank Norris, C-1346096	125.00
Miller, Edwin Evans, C-205936	150.00	Kneebone, John Henry, C-1232241	106.25
Murphy, Joseph Patrick, C-187413	137.50	Lamb, Harold Ladd, C-716577	225.00
Nelson, Frank Justin, C-811362	106.25	Lindsay, George Elliot (guardian, James E. Carr), C-1189767	106.25
O'Brien, James Francis, C-558312	106.25	Lindsay, William Vardeman, C-1347432	187.50
O'Hara, Bernard Anthony, C-407237	125.00	Loughin, Charles A., Jr., C-477757	106.25
Ollil, George Vernon, C-360641	150.00	Luce, Erle David, C-314564	312.50
O'Neil, John N., C-573260 (guardian, Union Trust Co.)	125.00	Lund, Eli Reuben, C-480919	125.00
Owen, Edward Kirkpatrick, C-136177	125.00	Mallon, George Henry, C-1234679	165.00
Peart, George Wesley, C-284692	150.00	Markus, N. W., C-191155	106.25
Peck, Ward Harrison, C-162243	125.00	Marshall, Robert G., C-343870	150.00
Perry, Donald Antonio, C-447127	125.00	McCauley, Philip Joseph, C-263154	165.00
Phillips, David D., C-539870	210.00	McCrea, Herman Stanley, C-1232380	106.25
Portness, Robert Chester, C-822649	125.00	McDonough, James Paul, C-387250	125.00
Potter, Clark B., C-360456	137.50	McLeod, Howard Leigh, C-1350028	125.00
Pyle, Wynand Van K., C-194068	150.00	McKenzie, Cedric Francis, C-319872	125.00
Rainwater, Joseph B., C-162542	116.87	Metzroth, Carl Frank, C-603873	125.00
Sergeant, Floyd Almer, C-87928	106.25	Mollison, William Theodore, C-1242952	312.50
Spawr, Clarence Valentine, C-1194149	195.00	Morriss, Herbert A., C-1243788	187.50
Soble, Joseph James, C-427335	127.50	Moynihan, Andrew Francis, C-420026	150.00
Steinberger, Otto Charles, C-185602	165.00	Mulcahey, Edward Patrick, C-331939	106.25
Steinhilber, Cloyd Wilmot, C-88154	125.00	Nannestad, Jonas R., C-1346257	125.00
Stirling, Robert Bateman, C-405240	106.25	O'Boyle, Michael Dilliam, C-197071	106.25
Sullivan, Gordon Bostwick, C-1436491	125.00	Olson, Van Cleave A., C-712862 (guardian, John G. Olson)	106.25
Sullivan, John Lawrence, C-412641	106.25	Olson, Reinhardt G., C-283016	150.00
Thacker, Edward Cassy, C-172041	106.25	Pederson, Reuben M., C-1242863	240.62
Thompson, William Darius, C-291955	150.00	Perry, Oliver S., C-1237643	240.62
Tinder, John William, C-307730	150.00	Peterson, Elmer Otto, C-268385	125.00
Torrey, William Burrell, C-87268	180.00	Peterson, Percy Thomas, C-690402	106.25
Tuck, Raymond George, C-363968	125.00	Powell, Herbert J., C-479084	125.00
Wacker, Benjamin Gottlieb, C-625726	106.25	Prentice, James Del, C-1351979	162.50
Waters, George, C-236824	187.50	Preston, Paul James, C-1234362	150.00
Webb, Hardie Black, C-482131	116.87	Quilling, Milton A., C-230929	116.87
Weine, Richard Henry, C-285296	106.25	Reed, Ray Elmer, C-453535	127.50
Westrate, William, C-245373	125.00	Robbins, Douglas Ford, C-707000	125.00
Whipple, Charles Joseph, C-707801	125.00	Robertson, Henry William, C-1348116	106.25
White, Edmond Gordon, C-157096	106.25	Robertson, John Banks, C-215768	150.00
White, Harold Kirk, C-124983	106.25	Ronning, Alvin Norman Heider, C-865674	106.25
Wilson, James M., C-232437	150.00	Routhier, Raymond L., C-1242394	106.25
Wilson, Merritt Baxter, C-219709	180.00	Ryan, Thomas A., C-1350945	150.00
Wise, Andrew Boyd, C-326092	106.25	Safro, Louis Labe, C-1243555	106.25
Wright, Royale Alfred, C-299975	125.00	Sanborn, Courtland Rockwell, C-266783	125.00
Yeager, Harry Gilmer, C-172428	125.00	Sargeant, Howard Lee, C-1351645	125.00
Zacharias, John A., C-473479	180.00	Saxton, Robert Henry, C-489061	125.00
<i>Supplemental list</i>			
Oliver, John V., C-706832	127.50	Scott, William, C-1346662	106.25
O'Neil, Frank Patrick, C-295019	150.00	Scott, William E., C-462803	125.00
Smith, James LeRoy, C-610835	125.00	Scott, William F., C-352247	137.50
<i>MINNESOTA</i>			
Allen, Raymond Lawrence, C-1232869	150.00	Skinner, Cleveland, C-1346738	243.75
Anderson, Edward Thomas, C-479321	150.00	Simonet, Joseph S., C-380054	125.00
Anderson, James Kerr, C-566152	125.00	Southwick, Mariano B., C-1178840	187.50
Ashby, Bert, C-677614	150.00	Staley, John C., C-1350265 (guardian, Alexander R. Hall)	218.75
Baker, William F., C-349077	125.00	Stevens, John, C-204755	125.00
Balch, Robert M., Jr., C-244866	106.25	St. Clair, Gordon Griffith, C-1351625	150.00
Barnett, Joseph Henry, Jr., C-440950	150.00	Stock, William John, C-1240545	150.00
Berg, Elmer William, C-221477	137.50	Street, Frank Willis, C-515832	125.00
Bjorneby, Peter C., C-1349313	125.00	Stuart, Edwin Marvin, C-283341	116.87
Bissonnette, Arthur Thomas, C-412937	125.00	Sullivan, Lester Eugene, C-679261	106.25
Bonfoey, Donald Russell, C-444464	187.50	Swedenburg, Axel Wilhelm, C-500698	125.00
Bush, Walter Lewis, C-561079	125.00	Thompson, Charles Elliott, C-376392	225.00
Clint-McVety, Edwin Robert, C-1174193 (guardian, Anna Packard McVety)	106.25	Thompson, Richard Charles, C-472603	125.00
Coalter, William D., C-1238240	116.87	Wahlquist, Harold Ferdinand, C-1231221	125.00
Darling, Walter Henry, C-322968	187.50	Warren, Edward Richard, C-250399	125.00
Davy, Jesse John, C-254935	150.00	Wheeler, Merritt W., C-1347455	150.00
DeLaine, Charles Edouard, C-255492	148.75	Winter, Clarence B., C-1346187	206.25
DeMalignon, Francis Edwin, C-170828	127.50	Wolfangle, George H., C-1347019	106.25
Dolan, James Henry, C-1349614	125.00	Young, Henry Gottfritz, C-510898	125.00
Dwyer, William Dalton, Jr., C-700345	106.25	Zobel, Carl Julius, C-1238372	125.00
Ernst, Henry William, C-906573	125.00	<i>Supplemental list</i>	
Fiksdal, Mads J., C-292314	150.00	Maguire, Leo Martin, C-558705	150.00
Flanagan, Arthur James, C-278191 (Mary T. Flanagan, guardian)	106.25	Mullowney, Francis C., C-174831	106.25
Ganfield, Roy William, C-1249773	125.00	Schreiner, Norbert Henry, C-1351712	106.25
Gleason, William Thomas, C-1242741	106.25	Scott, Thomas W., C-1351145	106.25
Gonnella, Joseph Carl, C-492224	106.25	Warner, Elmer, C-333436	116.87
Goodman, Allen Laird, C-329327	125.00	<i>MISSISSIPPI</i>	
Graham, Fred David, C-1233671	150.00	Adams, Winfred Cooper, C-137706	150.00
Graham, William Edward, C-216583	106.25	Alexander, Cassius Dent, C-1303949	150.00
Gram, Clarence Nelson, C-1345726	106.25	Aycock, William Jasper, C-430512	125.00
Gunderson, Sophus Daniel, C-207321	106.25	Barkley, Claud D., C-270452	150.00
Hagerman, William F., C-161685	150.00	Barnwell, Frank Hayne, C-189071	106.25
Haney, Claude Leonard, C-1235533	150.00	Baylis, George Warren, C-155379	125.00
Helmick, Alexander, C-1243273	106.25	Beams, Douglas E., C-1302777	165.00
Hemenway, William P., C-1347417	150.00	Blank, Guy B., C-305360	106.25
Hill, Ernest Sylvester, C-332102	150.00	Britt, Wallace Leslie, C-1310354	187.50
Hinck, Harry James (guardian, Mrs. Helen Bartlett Hinck), C-379747	165.00	Buckingham, Henry G., C-1335244	125.00
Hockridge, Richard Earl, C-270059	125.00	Calquhoun, Walter N., C-1137226	106.25
Jensen, Joseph Arthur, C-1276835	125.00	Clarke, Cyrus Augustus, C-1131377	106.25
Kaldunski, Theodore Anton, C-210646	127.50	Coker, Harry Ander, C-243018	125.00
Keefe, Andrew Percy, C-1241549	150.00	Crawley, David Ephraim, C-1135821	150.00
		Daniel, Sam Hardeman, C-251082	127.50
		Gray, Robert Ellington, C-1128858	125.00
		Grayson, Thomas Jackson, C-309874	125.00
		Green, Curtis Taylor, C-1309382	150.00



Griffin, Garnett William, C-304081.....	\$150.00	Hendrick, Thomas Franklin, C-246457.....	\$210.00
Guy, Thomas Jesse, C-364173.....	106.25	Henske, Godfrey W., C-375083.....	125.00
Henson, Edward Newell, C-470560.....	125.00	Higbee, Matt Lyman, C-1156049.....	250.00
Hill, Marion L., C-1138859 (guardian, Mrs. Antoinette Hill).....	106.25	Hobart, Carl Albert, C-410494.....	150.00
Houtz, Bumond Clyde, C-412178.....	106.25	Hodge, Russell Lowe, C-1221095.....	150.00
Huggins, Cleveland Paul, C-1311462.....	150.00	Hogan, William George, C-122046.....	125.00
Kellis, John Howard, C-1301726.....	125.00	Hughston, James Buchanan, C-1206598.....	116.87
Kent, Henry C., C-1133376.....	150.00	Hume, John Robert, C-258780.....	150.00
Lofton, Albert Columbus, C-334994.....	125.00	Imes, Terrance William, C-278280.....	106.25
McCalmont, John A., C-1306853.....	225.00	Jaco, Estill Luther, C-1152601.....	187.50
McHenry, Wiley Earskine, C-344023.....	138.12	Johnson, Archie Nelson, C-391083.....	206.25
McVey, Eric A., C-149825.....	150.00	Johnston, William Wylie, C-277886.....	206.25
Middleton, Caleb Scattergood, C-906303.....	150.00	Jones, Oliver Guy, C-230004.....	226.60
Miller, Francis Loren, C-474140.....	106.25	Jordan, Ira Wesley, C-171650.....	106.25
Moore, William Milous, C-334506.....	195.00	Keath, Howard Bascomb, C-174894.....	106.25
Morgan, Lewis Riley, C-236946.....	180.00	Keith, jr., Alonzo Fred, C-1430345 (guardian, Jennie S. Keith).....	150.00
Murphy, James B., C-1085233 (guardian, Mrs. Lela B. Murphy).....	106.25	Kelley, Ralph Rackett, C-905646.....	125.00
Oberschmidt, Leon P., C-1130909.....	106.25	Kelly, Joseph Patrick, C-1228862.....	150.00
Owens, William R., C-312616.....	125.00	Kimberlin, Joseph Wesley, C-1228180.....	150.00
Peery, Arnold Liddell, C-1270596.....	150.00	King, Joseph E., C-476820.....	125.00
Phyfer, Lamar F., C-306707.....	106.25	Kinsella, James Aloysius, C-1225481.....	150.00
Polk, Phil Russell, C-1135309.....	150.00	Lederman, Harold Plant, C-1229385.....	106.25
Powell, Henry Bradford, C-342541.....	150.00	Lee, jr., Elbert J., C-1050033.....	150.00
Price, Frank Ray, C-564574.....	106.25	Levey, Simon Ashe, C-301596.....	150.00
Reedy, John Dennis, C-796300 (guardian, Miss Nora Reedy).....	125.00	Locker, George Everett, C-501206.....	150.00
Riley, Franklin Gail, C-216458.....	150.00	Love, Frank Wellington, C-482978.....	195.00
Russell, Presley B., C-1135782.....	125.00	Maguire, John Thomas, C-310793.....	125.00
Rye, Burnie W., C-1308689 (guardian, Mrs. Sallie Peck Rye).....	125.00	Malley, John Albert, C-1217465.....	125.00
See, Mart, C-905262.....	243.75	Martin, James Hardy, C-166674.....	125.00
Schwartz, Grover Cleveland, C-1213891.....	125.00	Maynard, Frank, C-1012747.....	138.12
Walker, Charles Emmitt, C-240815.....	125.00	McCarty, William Herbert, C-300842.....	106.25
Ware, Robert Lowery, C-1126642.....	106.25	McCullough, Robert Henry, C-237638.....	150.00
Watson, Henry Willis, C-299494.....	106.25	McGinnis, Elzie V., C-246096.....	137.50
Wayman, Herbert Lee, C-233819.....	165.00	McGuire, Bernard Francis, C-905191.....	195.00
Williams, Neal M., C-741606.....	106.25	McGuire, Clarence A., C-248552.....	187.50
<i>Supplemental list</i>			
Ballard, James Clinton, C-1431002.....	206.25	McKee, Joseph Wallace, jr., C-1221419.....	125.00
Campbell, Thomas W., C-394960.....	187.50	McKinney, John V., C-306187.....	150.00
Hughes, Wm. Orville, C-1299069.....	125.00	McKinney, Joseph Lee, C-1222483.....	180.00
Hunter, Ernest Dorroh, C-1131805.....	106.25	McQueen, Joe Welch, C-217904.....	150.00
Kemp, Emmett Dempsey, C-1309272.....	125.60	McTaggart, Ernest D., C-1326557.....	125.00
Meade, Ray, C-261509.....	125.00	McWilliams, William Harmon, C-1210673.....	180.00
Morris, Harold Roscoe, C-563773.....	106.25	Meier, Gunther, C-245545.....	210.00
Richards, Chas. O., C-351968.....	125.00	Meyers, Montague M., C-345097 (guardian, Harry C. Meyers).....	125.00
Roberts, Curb Ellis, C-1308193.....	106.25	Miller, Dan Tucker, C-1152249.....	125.00
Yates, Riley B., C-498594.....	150.00	Miller, Clarence Louis, C-309589.....	125.00
<i>MISSOURI</i>			
Adkins, Eugene Monroe, C-858179.....	125.00	Moore, Richard, jr., C-1225715.....	150.00
Albers, Edward August, C-1438154.....	125.00	Narley, George Raymond, C-460756.....	125.00
Allard, Dean Conrad, C-170841.....	106.25	Naslund, Elmer, C-303531.....	106.25
Allen, Jacob Wood, C-146633.....	125.00	Nathan, Winfrey Gatewood, C-315193.....	125.00
Amfah, Will Penn, C-144488.....	106.25	Nelson, William L., C-199565.....	150.00
Ball, Logan Marshall, C-258509.....	106.25	Nettle, Harry, C-15782.....	106.25
Barngrove, James Longmoor, C-317629.....	206.25	Norman, Joseph D., C-379128.....	125.00
Barr, Robert William, C-74125.....	206.25	Peatross, James L., C-625082.....	218.75
Bennett, Albert O., C-292846.....	106.25	Peistrup, Edward C., C-294702.....	125.00
Boland, Philip Pierre, C-294370.....	106.25	Perry, John Morris, C-364018.....	150.00
Bolin, Frank E., C-1210974.....	150.00	Pierce, Walter, C-255239.....	137.50
Bradley, Glade T., C-252963.....	150.00	Platter, Abram Edson, C-362755.....	125.00
Breckinridge, Archie, C-626635.....	137.50	Poindexter, Francis, C-99805.....	106.25
Brockmeyer, Edwin J., C-113345.....	106.25	Postlethwaite, Frank M., C-318554.....	125.00
Brooks, Louis Joshua, jr., C-294729.....	150.00	Ralls, William Earl, C-341671.....	106.25
Broyles, Watkins Andrew, C-87706.....	106.25	Rauschkolb, George Henry W., C-113232.....	165.00
Bruce, John Rufus, C-233423.....	125.00	Ray, Norman Paul, C-552009.....	125.00
Burton, William Grover, C-1221329.....	125.00	Richards, Thomas Carter, C-121884.....	150.00
Cavaness, Ernest Worth, C-1221454.....	150.00	Robinson, Edward Everette, C-379213.....	125.00
Constable, John Ferdinand, C-276643.....	243.75	Sale, Irwin, C-1225362.....	106.25
Cook, Scott, C-1215290.....	125.00	Schumacher, Clark P., C-577742.....	137.50
Cox, Harvey Bernard, C-241002.....	125.00	Schuster, George Arthur R., C-156828.....	106.25
Cushing, John Branch, C-341428.....	125.00	Scrafton, Wallace Todd, C-509147.....	137.50
Davis, Phillips Norton, C-653595.....	150.00	Sharp, William Lowery, C-539547.....	165.00
Donaldson, Clyde Owen, C-1224514.....	150.00	Skinker, Thomas Julian, C-282529.....	125.00
Duncan, Floyd Reed, C-1206389.....	106.25	Slaughter, Stephen Olin, C-547344.....	137.50
Edens, Louis M., C-703032.....	125.00	Smith, William Irving, C-1218562.....	150.00
Elam, William Tecumseh, C-1217371.....	150.00	Snell, Harold Vaughn, C-516904.....	106.25
Esserman, Eli Losos, C-179806.....	106.25	Springer, Mark Dooley, C-202582.....	150.00
Fisher, Neville Charles, C-421754.....	150.00	Stack, Aloysius Justin, C-1225460.....	125.00
Foster, Forest Field, C-221478.....	125.00	Stansbury, Otis Percival, C-309786.....	116.87
Frame, George David, C-424828.....	106.25	Stout, Francis Rogers, C-151988.....	106.25
Gamb, James Jacob, C-1078686.....	156.25	Stumberg, Bernhardt K., C-13233.....	150.00
Gardner, George W., C-257912.....	125.00	Taylor, Norman Bates, C-604115.....	150.00
Gilbert, Frank, C-1096737.....	187.50	Terrall, Ralph Eliot, C-221115.....	125.00
Glenn, Joseph Earl, C-505144.....	125.00	Thompson, William Givens, C-209643.....	125.00
Goessling, Augustus Michael, C-303862.....	125.00	Tittman, Eugene Charles, C-217499.....	125.00
Goldman, Jay M., C-1329433 (guardian, Leon H. Goldman).....	125.00	Titterington, Richard M., C-291347.....	125.00
Grey, William Andrew, C-905526.....	250.00	Van Horn, Eustus E., C-516712.....	137.50
Gross, Elmer Theodore, C-1418208.....	125.00	Vessells, Francis Meredith, C-501236.....	187.50
Hallar, Forrest, C-524595.....	125.00	Waldron, Jay Clark, C-1213305.....	106.25
Hamm, George Walter, C-354058.....	125.00	Warren, Henri Laurens, C-475245.....	125.00
Harrison, Edmund Lee, C-609646.....	125.00	Westphal, Frederick August, C-182326.....	106.25
Heiple, Edward Eli, C-353032.....	125.00	Williams, Douglas Kyril, C-1213869.....	106.25
Heithaus, Joseph John, C-315043.....	125.00	Wilson, Verne Reynolds, C-263799.....	125.00
Henderson, James Alexander, C-293892.....	106.25	Wornall, Francis, C-416774.....	106.25
		Yazel, Herman Eugene, C-906411.....	150.00
		Young, Clare F., C-548822.....	125.00
		<i>Supplemental list</i>	
		Ashe, Roger, C-484383.....	150.00
		Crist, Hunter, C-304852.....	180.00



Griffith, Edgar McDonell, C-1438961	\$150.00	Estabrook, Clarence Ware, C-368073	\$125.00
Jackson, Dana Oran, C-1229820	150.00	Fiske, George Varnum, C-1011771	240.62
Johnson, Walter Thomas, C-622190	127.50	Fuller, Enoch Doble, C-1018619	106.25
King, William Gibbon, C-376390	106.25	Hay, John R., C-311312	150.00
Knechtel, Edward Alfred, jr., C-347185	106.25	Hultzen, Lee Sisson, C-444567	137.53
Lewis, Henry Clay, C-412458	106.25	Kennard, Reginald Parry, C-1016633	150.00
Palmer, Louis Marsh, C-905245	150.00	Knowlton, John Greenleaf W., C-176993	187.50
Smutz, Harold Turk, C-136625	106.25	Lee, Joseph P., C-1013398	165.00
Tureck, John Charles, C-905386	71.25	Maguire, Daniel Lawrence, C-1405196	125.00
MONTANA			
Bivins, Horace W., C-278890	210.00	Main, Matthew William, C-517595	150.00
Britell, Oley Alphonso, C-347350	150.00	McDonough, Hubert B., C-306730	106.25
Carroll, Daniel Brendan, C-313885	125.00	Quirk, Thomas Joseph, C-343025	150.00
Cowley, Stephen James, C-1348569	187.50	Sayers, William Joseph, C-497391	180.00
Cummins, William Edward, C-239469	125.00	Wing, Persons Walton, C-539819	150.00
Farris, John M., C-1346276	106.25	Supplemental list	
Flachsenhar, Walter R., C-433449	106.25	Deem, Benjamin Franklin, C-1143870	137.50
Foot, Paul, C-561807	150.00	McCarthy, William Gonzaga, C-533059	125.00
Fulkerson, Clarence D., C-286246	150.00	Shook, Harry Franklin, C-428918	125.00
Galen, Albert John, C-1346746	218.75	NEW JERSEY	
Hoskyn, Wilber John, C-196562	125.00	Alkens, John Joseph, C-331387	150.00
Janes, Arthur DeWitt, C-1255732 (guardian, G. A. Janes)	106.25	Alberto, Joseph, C-530182	127.50
Johnson, Harry Maurice, C-1350886	150.00	Apgar, George Leland, C-419422	162.50
Johnson, Howard A., C-402607	106.25	Atwater, Benjamin Leonard, C-438274	137.50
Josephson, Joseph Theodore, C-1235723	125.00	Baird, Thompson McDonald, C-1033253	187.50
Lamey, Arthur Francis, C-1345628	125.00	Baker, Franklin Hanway, C-905514	187.50
Little, William Starling, C-412903	180.00	Becke, Edward, C-1042257	125.00
Lord, Bertram Eckford, C-1239927	125.00	Becker, Charles Frederick, C-905930	125.00
McDaniel, Winfred Porter, C-317059	150.00	Beery, Otto Russell, C-174673	106.25
Mortell, Frank Clyde, C-390744	106.25	Bissell, Leonard A., C-1042036	125.00
Near, Harold Keith, C-299893	106.25	Bonnell, Harry Morton, C-220735	106.25
Perry, Owen H., C-212209	125.00	Brock, Arthur Edgar, C-1049101	165.00
Rader, Ralph Dennis, C-1352137	187.50	Bryant, Donald Reid, C-192588	106.25
Sharp, Louis P., C-264010	106.25	Buffington, Malcolm R., C-178768	106.25
Sheridan, Charles Leonidis, C-328532	225.00	Caccavajo, Joseph, C-1028949	187.50
Sickenger, Clifford C., C-1238436	106.25	Campbell, Horace Sydney, C-153931	137.50
Smith, Charles James, C-412260	150.00	Carter, John Francis Joseph, C-298907	106.25
Smith, Will Remeses, C-1347094	125.00	Chambliss, William Henry, C-1050878	165.00
Taylor, Verne Lee, C-1284010 (guardian, William E. Taylor)	106.25	Childers, George Ellis, C-160312	106.25
Valentine, Charles P., C-1346485	106.25	Childers, Robert Jefferson, C-1056864	150.00
Wiedeman, George John, jr., C-258231	106.25	Clark, William Alexander, C-1059429	187.50
Supplemental list			
Lowthian, George Henry, C-146908	150.00	Cochran, Fred, C-1246476	125.00
NEBRASKA			
Anderson, Ralph Earl, C-594574	106.25	Condon, William Joseph, C-400967	165.00
Andresen, Ezra, C-845201	106.25	Conlin, Alan Bruce, C-298546	106.25
Brown, Gilbert Silas, C-1215291	150.00	Conlogue, John Augustine, C-296350	106.25
Cretsingler, Clyde Franklin, C-1223985	106.25	Conover, Alfred P., C-26446	175.00
Gildersleeve, Harry Dale, C-1213647 (guardian, L. C. Gildersleeve)	106.25	Corning, Benjamin Harry, C-1063101	125.00
Haynie, Otis William, C-490919	56.25	Coyle, George, C-282469	116.87
Hlava, Albert V., C-506281	106.25	Crans, Joseph M., C-1048920	106.25
Hupp, Allen Thurman, C-313458	180.00	Crocheron, Hal Hamilton, C-415740	106.25
Johnston, George Washington, C-1228273	150.00	Crosby, Gaston Erskine, C-346014	116.87
Jonaitis, George F., C-443699	125.00	Dam, Andrew Colton, C-319201	165.00
Kidder, Clarence Eugene, C-1228158	125.00	Daniel, Richard Curd, C-598506	150.00
Kline, Orval L., C-1225752	116.87	Day, Benjamin F., C-243173	210.00
Kokjer, Thomas Edgar, C-703264	131.25	DeLong, Oscar Anderson, C-1047952	150.00
Limburg, John Irwin, C-109624	125.00	Dennett, Harold Odell, C-321563	137.50
Major, Francis Davison, C-497640	125.00	Desmond, Charles, C-1062926	187.50
Munger, Irvia Clarence, C-1207702	125.00	Doyle, William A., C-392116	195.00
Pirsch, Gregor B., C-275617	106.25	Drever, Richard Julius, C-465943	187.50
Racely, George Andrew, C-1217937	150.00	Eager, Daniel J., C-265237 (guardian, Philip J. Eager)	125.00
Range, Wilber N., C-490855	195.00	Felderman, Leon, C-574369	150.00
Ritchie, William, jr., C-135614	150.00	Fischer, Adolf Karl, C-341187	106.25
Sellery, Alfred John, C-441670	106.25	Fryer, Loren M., C-1028530	150.00
Taylor, Vantrese LaFayette, C-1212140	106.25	Gaw, Scott Neill, C-1378730	125.00
Vassell, Fred Walter, C-156751	125.00	Gerard, Fred Lewis, C-905639	125.00
Webster, Calvin, C-295556	106.25	Gracy, Leonard Rider, C-385382	187.50
Yoder, Charles Albert, C-264164	150.00	Griesemer, Zadoc Lawrence, C-313991	187.50
Young, Harry Raymond, C-287386	116.87	Hackett, James Morris, C-1043190	150.00
Supplemental list			
Reddy, Daniel P., C-168232	106.25	Harley, Halvor Larson, C-384561	150.00
NEVADA			
Aldrich, Alexander Hamilton, C-341381	165.00	Harris, Richard F., C-313420	137.50
Burns, James J., C-399762	125.00	Haste, Joseph Patrick, C-365905	106.25
Hezzelwood, George Wellington, C-123252	106.25	Hauser, Simeon Floyd, C-293503	106.25
Hunter, William Gordon, C-287245	150.00	Higgins, Lucius Cornelius, C-905222	165.00
Rains, Hugh E., C-1264690	106.25	Jersek, Walter, C-305304	127.50
Smith, Thomas A., C-215351	106.25	Josephson, Maurice, C-530955	125.00
Supplemental list			
Anglin, John F., C-659695	125.00	Kearns, John Ralph, C-514346	125.00
Dieringer, Benedict John, C-389962	106.25	Keller, Henry, jr., C-215222	125.00
Grover, Walter Lester, C-1400959	150.00	Kloidt, Ferdinand Herman, C-266610	125.00
Harper, Edgar Ollie, C-279348	106.25	Knight, Isaac Warner, C-905920	150.00
McCampbell, Basil Dair, C-850988	106.25	Kulp, Samuel Chestnut, C-905761	137.50
NEW HAMPSHIRE			
Abbott, Frank James, C-446973	250.00	Legg, Henry Frederick, C-223874	125.00
Bailor, Edwin Maurice, C-1089966	106.25	LeHardy, Frank Miller, C-1306315	106.25
Brokenshire, John R., C-480446	106.25	Loomis, Stanley D., C-286573	137.50
Coulter, Arden Frank, C-1018060	180.00	Lowe, John E., C-412887	106.25
Deming, Reginald C., C-1019062	106.25	Lundblad, Walter E., C-232725	150.00
		MacGuffie, Robert N., C-332591	125.00
		MacLeod, Everett Herbert, C-457060	125.00
		MacMurrrough, Francis Kean, C-108432	150.00
		Manheimer, Louis B., C-1045163	150.00
		Marion, Vincent S., C-1084766	125.00
		McCluskey, Edward P., C-298323	137.50
		McIntyre, Howard Hoke, C-509416	108.25
		McKelway, George Irvine, C-475910	187.50
		McNally, Robert C., C-1052448	150.00
		Meddaugh, Samuel A., C-1057869	150.00
		Middleton, Ulysses G., C-117828	150.00
		Millar, Louis Lesser, C-377959	125.00



Miller, Haydock Harvey, C-402789	\$137.50	Starts, Oscar Francis, C-1254334	\$125.00
Miller, Warren James, C-301481	106.25	Stevenson, Philip Edward, C-344667	106.25
Morrow, David W., C-1379065	125.00	Stewart, John Barker, C-880094	116.87
Muehlberg, Clarence Elmer, C-334794	106.25	Sumner, Gordon, C-471492	125.00
Mueller, Edward Charles, C-203364	125.00	Sweeney, James L., C-408414	106.25
Muzzy, Charles Ashton, C-519358	150.00	Turner, Elmer Page, C-1193340	106.25
Myers, William Edward, C-179503	106.25	Valentine, Leon Clare, C-224960	106.25
Naismith, Robert, C-348384	125.00	Vogt, Albert Herbert, C-199482	125.00
O'Toole, James Arthur, C-571751	116.87	Weil, Gustave Menderson, C-269634	106.25
Paletz, Harry Julius, C-316160	125.00	West, William E., C-279795	106.25
Pannaci, Charles Emonual, C-326115	150.00	Westhafer, Edison Karl, C-427241	225.00
Perlberg, Harry James, C-261324	125.00	Williamson, George Morrison, C-321306	125.00
Pullis, Stephen Fowler, C-313802	165.00	Woolford, Austin Withers, C-208028	106.25
Ralph, Kendrick James, C-289400	125.00	Woolston, William H., C-1177592	125.00
Randolph, George David, C-1053739	106.25	<i>Supplemental list</i>	
Reddan, Martin William, C-218469	187.50	Allison, Dwight, C-716692	150.00
Reddan, William Joseph, C-430002	180.00	Atkins, Clyde C., C-211574	125.00
Redfield, John Jordan, C-563302	125.00	Conlee, Charles R., C-1253421	125.00
Remsen, John Leon, C-288961	150.00	Richards, Granville H., C-146035	150.00
Riecke, Henry August, C-315638	150.00	Sutton, Robert Spashe, C-484581	150.00
Rogers, William N., C-239691	150.00	<i>NEW YORK</i>	
Ryan, James F., C-492397	125.00	Adae, Charles Flamen, C-492165	106.25
Sabol, Stephen Alexander, C-256900	125.00	Adams, Purser Elder, C-339707	106.25
Salmon, Walter, C-164706	116.87	Adst, Henry, C-196770	165.00
Schlecht, William Martin, C-607508	106.25	Allen, Alfred D., C-312045	106.25
Schumacher, John F., C-352132	125.00	Allen, Charles S., C-182529	125.00
Scott, Cornelius Chapman, C-906181	106.25	Allen, George Smith, C-14536	150.00
Shanahan, Francis Joseph, C-583167	106.25	Allen, Ira Alphonso, C-905295	187.50
Smith, Edward Percy, C-390553	106.25	Ammermann, John, C-1052767	125.00
Steinmetz, George H., C-1051216	106.25	Andronaco, Gaetano, C-348685	150.00
Stern, Kenneth Gibson, C-1052094 (guardian, the Hacken-	125.00	Archer, James J., C-289408	180.00
sack Trust Co.)	150.00	Ashe, George Gregory, C-109853	125.00
Sutphin, William Halstead, C-380066	106.25	Babcock, Harry Allen, C-313967	106.25
Sutton, Sherwood, C-239666	180.00	Bailey, George Thomas, C-149183	106.25
Thornburg, John Alexander, C-306014	106.25	Barnum, Frederic Lee, C-238785	125.00
Truscott, Dale, C-539025	106.25	Battin, John Adkins, C-239480 (guardian, Battin, Charlotte	187.50
Van Buren, Henry Mandell, C-1045542	106.25	C.)	187.50
Van Mason, Charles Emmett, C-1166013	106.25	Beare, Clifford Livingston, C-565641	187.50
Varley, Herbert Paul, C-333905	137.50	Bence, Mathew Francis, C-189879	127.50
Walters, John Cuthbert, C-477931	106.25	Benson, Charles Emile, C-433531	125.00
Watkins, Walter Edward, jr., C-1043845	106.25	Bentley, Charles Raymond, C-1046223	150.00
Wenk, John Frederick, C-225011	125.00	Bernhard, James Michael, C-318294	125.00
Wesson, Major Frederick, C-496441	195.00	Bermingham, Franklin Andrews, C-477984	106.25
Wild, Charles Andrew, C-293633	180.00	Bill, Roswell Herbert, C-565196	106.25
Williams, Chester Arthur, C-350034	125.00	Birkman, Frederick William, C-190719	106.25
Williams, Roberts, C-291352	125.00	Birmingham, Ferdinand H. D., jr., C-1095146	106.25
Wilson, Gill R., C-535959	150.00	Block, Edgar Norman, C-223426	150.00
Wise, John Bernard, C-521852	150.00	Boag, Joseph John, C-309021	125.00
<i>Supplemental list</i>			
Beers, William Leroy, C-1045469	150.00	Bolles, Ralph, C-168203 (guardian, Kane, Ralph F.)	106.25
Bierach, Jules Lewis, C-906398	150.00	Booth, Burton S., C-1039991	150.00
Blumberg, Jacob, C-265203	187.50	Boullee, William H., C-415163	116.87
Brian, Edward Hipsley, C-432256	210.00	Brennan, Lennox Clark, C-188461	150.00
Kent, George Archibald, C-400317	125.00	Briggs, Robert Trueman, C-519844	165.00
Knauth, Felix W., C-238202	125.00	Brill, Edward, C-1026793	106.25
McDowell, Addie, C-473752	180.00	Brock, Wilbur A., C-1302029	125.00
Martin, Jesse Penney, C-605445	180.00	Broughton, Averell Matthew, C-168601	125.00
Neville, Maurice Patrick, C-1002178	106.25	Browning, Robert F., C-182709	106.25
Parker, Partis F., C-238428	150.00	Bryant, Emmons, C-1057421	187.50
Supplee, Clarence George, C-516192	106.25	Burdick, Earle Leslie, C-206739	125.00
Van Horn, Frank A., C-239941	125.00	Burleigh, Charles Earl, C-1267709	106.25
Wood, Cyrus Gardner, C-505295	150.00	Burnett, Arthur Curtis, C-310026	125.00
<i>NEW MEXICO</i>			
Allan, Hugh Waldon, C-1256608	125.00	Burns, Grant, C-1048213 (guardian, Kane, Ralph F.)	150.00
Angle, George Keyser, C-1257927	150.00	Busck, Julius Gunni, C-317216	150.00
Atherton, Alney L., C-257551	150.00	Byrans, Robert Ainsworth, C-420208	175.00
Bujac, Etienne De P., C-7790	243.75	Cahill, Francis Joseph, C-379257	150.00
Cochrane, Walter Clifton, C-485784	125.00	Campbell, Duncan, C-289050	125.00
Cunningham, Peter Richard, C-326355	116.87	Carstens, Henry A., C-334277	106.25
Douthirt, Cranford Haywood, C-273866	150.00	Cary, Harry Ellsworth, C-374412	106.25
Drewry, Walter L., C-223223	125.00	Case, Edgar Rapelye, C-482902	125.00
Dufin, James Vincent, C-1376989	106.25	Cassedy, J. Townsend, C-290985	125.00
Flint, Warren A., C-1256042	106.25	Castle, Harvard DeHart, C-498244	125.00
Gatling, Henry Gilliam, C-467923	106.25	Cattus, Charles B., C-1042021 (guardian, Cattus, John	116.87
Guild, James Russell, C-583679	125.00	V. A.)	116.87
Hay, George W., C-187004	125.00	Chambers, John Earl, C-579284	106.25
Herring, Finis A., C-610497	106.25	Cleworth, Clarence William, C-231352	165.00
Herring, Harry Telemach, C-599958	262.50	Clifford, John James, C-230489	180.00
Johnston, Lewis Stuart, C-1287790	150.00	Clifton, Clarence Anthony, C-573275	106.25
Judkins, Walker D., C-906903	150.00	Colligan, Arthur P., C-316039	106.25
Kinsinger, John Wesley, C-1392205	150.00	Cone, Herbert A., C-183598	150.00
Lembke, Charles Henry, C-85901	125.00	Constable, William, C-261237	175.00
Lieberman, Joseph, C-402572	180.00	Cook, Millard Fillmore, C-8678	106.25
Lutz, Charles Henry, C-276785	106.25	Cooper, Leslie Eugene, C-320762	125.00
Matthews, William C., C-1254376	125.00	Cooper, Norman Scott, C-1043775	106.25
McCullough, William H., C-1250204	137.50	Corey, Thomas Vincent, C-1035616	116.87
McHughes, James Herbert, C-1251628	150.00	Cormier, Joseph Anthony, C-498903	150.00
Melendy, Ralph Peter, C-1222376	165.00	Costigan, Leo Hubert, C-484683	106.25
Oglesby, Richard Arnold, C-1258801	125.00	Cotter, John, C-25683	162.50
Paine, John Howard, C-1210054	106.25	Coursey, Thomas Joseph, C-583385	150.00
Patton, Frank H., C-589914	125.00	Court, William Stanley, C-472765	195.00
Powell, William H., jr., C-1252810	125.00	Courtney, John, C-576293	125.00
Sanford, John Holibaugh, C-505352	150.00	Cowan, Herman, C-1050267	106.25
Shelton, Deane O., C-374842	175.00	Coyle, Thomas Aloysius, C-368158	106.25
Shuster, William Howard, jr., C-393742	125.00	Craig, Edward Marshall, jr., C-201267	131.25
Sisk, Arthur H., C-1253457	150.00	Crane, Edward Fulmer, C-524994	206.25
Spotts, Milton Arthur, C-1263683	150.00	Crockett, William Francis, C-239472	125.00
		Cronan, George Daniel, C-1024464	125.00



Crossman, James Edgar, C-98449	\$150.00	Ireland, Walter Matthews, C-353897	\$125.00
Curtin, John J., C-277455	125.00	Jackson, Stephen Ferris, C-452013 (guardian, Josephine Jackson)	165.00
Curtin, Thomas Emmet, C-1036553	106.25	James, Herbert Thomas, C-1028347	106.25
Daly, Daniel Joseph, C-235848	125.00	Jensen, William C., C-841371	125.00
Dare, Gilbert DeWitt, C-833307	150.00	Johns, Edward Robert, C-436992	125.00
Davenport, Ralph Martin, C-317861	150.00	Johnson, Cortland A., C-158512	106.25
Dayton, Edwin W., C-1059533	250.00	Johnson, Harry Franklin, C-618356	150.00
DeBerri, Edmond Moffott, C-418760	125.00	Jones, Fred Goodwin, C-502747	150.00
Demong, Charles W., C-767160 (guardian, Clara Demong)	125.00	Jones, George Russell, C-322244	150.00
Devine, Norman Broughton, C-1039601	106.25	Judd, Herman, C-276800	150.00
Diedling, Rudolph F., C-234153 (consignee, Mrs. Anna De Vine)	150.00	Keene, Charles H., C-390146	225.00
Dober, Siegmund Alexander, C-307352	150.00	Kelley, Henry Edward, C-298134	125.00
Dodds, Hiram E., C-397403	106.25	Kelly, Columban Francis, C-289204	125.00
Donnelly, George, C-371344 (guardian, Mary Donnelly)	125.00	Kemman, Hugo August, C-520193	106.25
Dorn, Ralph Waldo, C-376877	165.00	Kenny, John J., C-1054049 (guardian, Agnes Kenny)	106.25
Douglas, Richard, C-561816	180.00	Kent, Robert Craig, jr., C-1050626	165.00
Doyle, Stanley B., C-464096	125.00	Kenyon, Harold Edward, C-305539	195.00
Doyle, Thomas Stephen, C-452945	125.00	Kerr, Edward C., C-1035184	150.00
Duke, Haydn Olin, C-436340	125.00	Kerr, Mathew, C-1052739	150.00
Durell, Anthony W., jr., C-1041312	125.00	Keyes, Frederick William, C-240590	125.00
Duffoco, John Milton, C-308789	106.25	Kiely, William Francis, C-425817	125.00
Duryea, Wright, C-332995	125.00	Klessing, Emil Otto, C-361965	125.00
Ebert, George Walter, C-426737	150.00	Kimball, George Pryce, C-401418	125.00
Eddy, Harold Morton, C-220980	106.25	Kimbell, Ira Charles, C-905805	162.50
Eller, Louis Henry, C-1042234	250.00	King, Chester Harding, C-410341	243.75
Ellis, Thomas F., C-1028015	150.00	Kinlock, Osman Franklin, C-519093	150.00
Estill, Joe Garner, jr., C-483931	125.00	Kinney, Alfred E., C-1091720	125.00
Evans, Leland Gray, C-593097	127.50	Kirches, Harry J., C-226201	125.00
Everett, Oscar Vincent, C-905180	71.25	Kivlin, Charles Franklin, C-905243	150.00
Fairchild, Hoxie Neale, C-353924	106.25	Klingsmith, Frederick Charles, C-403972	106.25
Felsen, Joseph, C-448765	150.00	Knight, Chandler S., C-309428	125.00
Felt, Clement George, C-213547	106.25	Kobbe, William Hoffman, C-307460	187.50
Ferrier, William Henry, C-364690	150.00	Koenne, Edward A., C-224681	106.25
Fesselmeier, William Thomas, C-213133	106.25	Kraner, Joseph, C-171145	125.00
Fiedelbaum, Benjamin, C-1044299	150.00	Kupfer, Charles, C-291516	125.00
Finn, James Gregory, C-567007	180.00	Lamb, Orin R., C-603564	125.00
Finn, John Joseph, C-228599	125.00	Langer, Jerome Francis, C-395828	210.00
Fisher, Tunis Harold, C-181909	106.25	Lansing, William, jr., C-189598	150.00
Fitzhugh, Edward Judson, C-306905	106.25	Laraway, Frank J., C-509669	243.75
Flood, John Vincent, C-203723	106.25	Lasher, Herbert, C-241827	106.25
Ford, Fred Harry, C-625648	125.00	Lashua, Isaac, C-366737	138.12
Fox, William Alexander, C-299015	125.00	Laughlin, Douglas E. S., C-506512	106.25
Fraser, Charles E. K., C-1039632	150.00	Laughlin, Harry Matthews, C-1059173	125.00
Gagnon, Alfred, C-279664	127.00	Leahy, Sylvester Richard, C-319467	150.00
Gallagher, Thomas John, C-122955	106.25	Lee, Thomas Henry, C-141669	125.00
Gardner, Kenneth, C-433442	281.25	LeMay, Arthur Aloysius, C-328320	125.00
Garry, James Joseph, C-347273	106.25	Lemon, Andrew MacMillan, C-431616	106.25
Gellerstedt, Robert Strickland, C-234497	125.00	Lent, Charles Valentine, C-348162	106.25
Georgi, Edwin Albert, C-376633	125.00	Leonhardt, Heinrich C., C-381917	125.00
Gifford, Charles Conyngham, C-350410	106.25	Lerner, Macy Levy, C-240177	150.00
Gildersleeve, Donald M., C-458691 (guardian, Gildersleeve, Susanna K.)	125.00	Lersch, Joseph Ferdinand, C-139724	106.25
Gillett, Ransom Hooker, C-223472	243.75	Lesser, Dr. Leon Edward, C-1043469	125.00
Gilliam, Henry Leigh, C-306552	106.25	Lipes, Harry Judson, C-161519	225.00
Gillick, Owen Phillip, C-402629	125.00	Lipsky, Joseph, C-1002037	106.25
Gilligan, Edward, C-308010	150.00	Litchult, Andrew Slover, C-905809	106.25
Gilmore, Samuel James, C-306808	116.87	Lockwood, Willard George, C-820865	125.00
Golding, Joseph Edward, C-224334	150.00	Lohr, Floyd D., C-774541	125.00
Goldstein, Jacob, C-361881	106.25	Long, George Stevenson, C-1364098	125.00
Goodwin, Wilder, C-306573	165.00	Lopez, Enrique, C-142711	106.25
Gordon, John Hamlin, C-318069	125.00	Loomis, Walter Otis, C-377741	116.87
Grabenstein, Joseph, C-1034236	125.00	Lowe, Arthur, C-1022089	125.00
Graham, William B., C-492228	187.50	Mabry, Gregory, C-1045728	150.00
Granger, William S., C-604656	137.50	MacDougall, Daniel Robert, C-315460	106.25
Graves, Leonard Knight, C-351905	206.25	Mack, William Jacob, C-404544	187.50
Gray, George Edward, C-278834	150.00	MacNaugher, Joseph, C-249156 (guardian, Holmes, Richard S.)	106.25
Grenfell, Frederick A., C-553723	137.50	MacRossie, Thomas Donald, C-294868	150.00
Griffiths, Albert Farnsworth, C-563611	150.00	Mahan, Leonard Daniel, C-516561	137.50
Grimes, Frank Edward, C-1033298	106.25	Mahoney, Justin Thomas, C-1026723	106.25
Groesbeck, Elwood, C-306074	150.00	Maloney, Edward R., C-241899	262.50
Grosner, Joel, C-609713 (guardian, Grosner, Antoinette)	150.00	Maloney, John P., C-386569	106.25
Hahn, Albert Gaither, C-445421	150.00	Manners, Cecil C., C-1055524	150.00
Hall, Edward Flemmon, C-368742	106.25	Maslin, Henry, C-492677	210.00
Hall, George McKenzie, C-1281217	150.00	Mason, Arthur Vincent, C-1057548	106.25
Hall, Robert Anderson, C-312512	125.00	Marine, James S., C-367999	125.00
Hallahan, Henry T., C-521007	137.50	Matthews, Charles S., C-364686	125.00
Halley, James M., C-216200	106.25	McAnerney, John, C-180803	106.25
Halliday, Herbert Richard, C-392718	106.25	McBride, William Ambler, C-164350	106.25
Halvorson, Alfred Olaf, C-1243485	106.25	McClellan, George Birton, C-155355	127.50
Hart, George Clark, C-341376	210.00	McClure, Donald Armstrong, C-143852	106.25
Harvey, Olin Frisbie, C-391496	312.50	McEveety, Charles L., C-219788	125.00
Hatch, Roscoe Conkling, C-490559	125.00	McGuigan, Lewis Granville, C-1067196	150.00
Hastings, Thomas Wood, C-295739	187.50	McGuirk, Alexander Halleran, C-461563	125.00
Hay, Paul Franklin, C-176114	125.00	McIntosh, John Francis, C-300843	106.25
Heatherington, Walter Alfred, C-1039253	106.25	McKeogh, Arthur Francis, C-1080755	125.00
Hegeman, Harry Hall, C-470982	125.00	McLean, Guy Marshall, C-1031679	150.00
Helms, Birch, C-1043254	187.50	McPhall, Donald Thomas, C-387265	150.00
Henly, Henry F., C-686180	125.00	Mead, Benjamin Charles, C-277873	195.00
Hepburn, William, C-293495	150.00	Meehan, James Joseph, C-1035418	127.50
Hepper, Edward W., C-1037169	148.75	Meeker, Herman E., C-538910	150.00
Herron, Ashley M., C-559953	215.00	Metcalfe, George Thomas, C-332431	106.25
Hicks, Jacob Lawrence, C-1041406	165.00	Miller, Charles Ross, C-356975	125.00
Hodder, William Lord, C-405296	180.00	Miller, Franklin Letcher, C-361645	187.50
Hogan, John Thomas Hopkins, C-252892	150.00	Miller, Harold Ames, C-174800	125.00
Hoyle, Alonzo T., C-1008861	150.00	Mitchell, Frank Mebane, C-413402	125.00
Huber, John Joseph, C-906580	150.00	Mitchell, Nicholas, C-410590	106.25
Ingalls, Paul Vernon, C-419418	106.25		



Mitchell, Sidney, C-423131	\$150.00	Stapleton, Felix, C-368403	\$106.25
Moffatt, Nelson, C-442370	125.00	Stephany, Alfred Rudolph, C-1051345	125.00
Mollere, Joseph Francis, C-252485	165.00	Stevens, Glenn Ridgeway, C-851018	106.25
Moloney, Herbert William, C-340383	125.00	Stowbridge, Robert Walter, jr., C-622717	150.00
Montgomery, Howard Leychester, C-426646	125.00	Straley, John Alonzo, C-218374	106.25
Moon, Basil G., C-1036440	225.00	Stratton, John McKee, C-333937	125.00
Moore, Floyd Hazerd, C-37371	125.00	Street, Harold Horton, C-353307	137.50
Morgan, George Haslam, C-321801	106.25	Stromeyer, Walter Herman, C-905996	
Morris, Henry H., C-1050095	137.50	Strong, Samuel Meredith, C-1032024	187.50
Morse, John Dennis, C-348170	138.12	Sullivan, Daniel Arthur, C-436062	127.50
Mulrean, Leo James, C-267589	106.25	Sullivan, Jeremiah Mark, C-579302	106.25
Murphy, John Michael, C-1026111	106.25	Sullivan, Willis Edmund, C-1018137	125.00
Murphy, Peter James, C-277846	106.25	Taylor, Arthur John, C-365776	206.25
Murtha, William Henry, C-433069	106.25	Taylor, George Townsend, C-348171	150.00
Nash, Joseph Edward, C-305308	116.87	Teepell, Frank A., C-1022809	150.00
Neary, Edward Joseph, C-313466	106.25	Thomas, Charles A., C-488995	150.00
Neelands, Ralph W., C-373646	106.25	Thomas, John Wesley Morgan, C-850980	106.25
Nemser, Abraham, C-616485	125.00	Thompson, Clarence M., C-1025841	206.25
Nesbitt, Clarence Clark, C-385580	125.00	Thompson, Willard Cornelius, C-294599	125.00
Nettleton, Albert Everett, C-217704	116.87	Timmons, Peter Mathias, C-304484	195.00
Newell, William Albert, C-1045425	206.25	Tracy, Joseph Paul, C-906310	106.25
Newman, Jerome Scofield, C-699534	125.00	Travis, Joseph John, C-1009131	206.25
Nial, Thomas Matthew, C-346864	125.00	Treadway, Lucien, C-273392	125.00
Niebling, George F., jr., C-1055748	125.00	Tuck, John Bennett, C-113244	281.25
Nichols, George Pardee, C-176842	195.00	Tynan, Lancelot James, C-1042218	137.50
Nietz, Adolph H., C-1053022	125.00	Twomey, Thomas Andrew, C-1061619	125.00
Nixon, Albert Benjamin, C-303201	106.25	Uhrstrom, Charles, C-1045334	106.25
O'Connell, Francis Aloysius, C-434508	106.25	Van Nostrand, Hobart Sanford, C-491484	125.00
O'Connor, Richard B., C-330102	125.00	Valeur, Marius Torkildsen, C-905977	150.00
O'Donnell, Joseph, C-535949	127.50	Vincent, George S., C-1397303	125.00
Olmsted, Bruce C., C-1029647	137.50	Vincent, Harry Lansing, C-143123	125.00
O'Neill, Harry L., C-531332	106.25	Walker, George, C-325191	180.00
Orrell, Eugene Dallas, C-320377	137.50	Walsh, Francis William, C-271842	125.00
Osborn, Charles Whytlaw, C-428632	150.00	Walsh, James Joseph, C-414534	210.00
Osburn, Charles Y., C-480311	106.25	Walsh, James Henry, C-1058180	150.00
Page, Frank A., C-370246	106.25	Walsh, Malcolm, C-489605	125.00
Parker, Emerson Fitch, C-381939	106.25	Webb, Harold George, C-430361	125.00
Parks, Paul Blaine, C-331835	106.25	Webber, John Daniel, C-312965	195.00
Perrin, Norman Suydam, C-1057074	125.00	Weir, William John, C-1047093	187.50
Peterson, Fred Andrew, C-1050441	206.25	Weller, John Cyrus, C-1430217	187.50
Petross, Robert, C-1044549	106.25	Wells, Leroy T., C-407462	106.25
Pfohl, Harold F. L., C-1028694	125.00	Wende, John Anthony, C-194799	125.00
Phe'ps, Stanley Smith, C-1349563	106.25	Wertz, Harold Brentana, C-391284	125.00
Phillbin, Joseph Aloysius, C-519262	125.00	Werzinger, John F., C-1050132	125.00
Phillips, Carlin, C-456605	187.50	Whinihan, Sylvester M., C-315432	106.25
Post, Frederick Ralph, C-67824	210.00	Williams, James Frederick, C-557441	116.87
Puffer, Charles Edwin, C-606066	150.00	Williams, Thomas Charles, C-253610	127.50
Quinn, William J., C-1037534	106.25	Williams, Thomas E., C-1043478	106.25
Quirk, John H., C-1051697	106.25	Wilson, Fred DeGrande, C-201648	187.50
Rathbun, Walter L., C-1058710	150.00	Witthack, Henry Fred, C-289294	116.87
Read, William S., C-286007	106.25	Woarms, Edwin H., C-326323	106.25
Reed, Linn Vander Hyden, C-1020210 (guardian, Loomis, Lynn A.)	125.00	Wolcott, Bernard C., C-460751	125.00
Reese, Ernest Eugene, C-388035	125.00	Wolf, Bernard Jacob, C-1038698	125.00
Reid, Henry J., C-557439	137.50	Wood, Harry Gardner, C-1049374	165.00
Reid, William Bradley, C-905419	218.75	Woodell, Charles Edward, C-614490	150.00
Reimann, Benjamin C., C-531101	106.25	Woolfe, Irving King, C-434515	106.25
Reynolds, William Graham, C-411001	150.00	Woolshlager, John Felix, C-419410	150.00
Ridgway, John J., C-191111	125.00	Wolcott, Charles Clements, C-1180832	150.00
Rikeman, Thomas W., C-221565	137.50	Yancey, Stirling R., C-1056407	225.00
Riordan, Thomas Jerome, C-1041060	106.25	Young, Harry J., C-1058237	138.12
Rodgers, James Linn, C-436457	262.50	Zuckerman, Samuel, C-323471	125.00
Rowan, Walter F., C-400392	106.25		
Rutherford, James Kenneth, C-247277	125.00	Supplemental list	
Rutledge, Thomas F., jr., C-1039858	106.25	Anson, Joseph, C-1044657 (guardian, John F. Milliken)	125.00
Ryan, Benedict Mack, C-344886	125.00	Brodie, Benjamin, C-406944	125.00
Ryan, Edward Leo, C-268677	125.00	Bryan, Samuel Smith, C-400536	125.00
Ryan, Paul Arthur, C-1051340	125.00	Casey, jr., William Francis, C-414103	106.25
Ryan, Richard J., C-259181	180.00	Chamberlin, Edwin Crosby, C-654341	150.00
Saladino, William Lambert, C-1061274	106.25	Clark, Le Roy Fisher, C-557793	150.00
Sanches, James Andrew, C-442016	106.25	Dempsey, Walter A., C-504680	187.50
Sandburg, Charles A., C-1036529	250.00	Denman, Francis Eugene, C-483713	125.00
Saunders, William Hennessy, C-156345	106.25	Diedling, Rudolph Francis, C-234153	150.00
Schelter, Louis John, C-446037	150.00	Doble, Frank, C-1056156	150.00
Schermerhorn, Charles E., C-362314	116.87	Dunham, Franklin William, C-405706	125.00
Schlesinger, Louis, C-175525	106.25	Fornason, Charles F., C-1034554	187.50
Schoenberg, Louis, C-385692	127.50	Gatchell, Worth T., C-233739	150.00
Scott, Samuel Hubbard, C-321469	137.50	Glover, Thaddeus Browne, C-1061306	225.00
Senecal, Alphonse Leo, C-412634	187.50	Grossman, Edgar Frederick, C-270558	125.00
Shea, William, C-486321	106.25	Haley, Edward McIntyre, C-1046330	150.00
Sheehan, Walter Burt, C-563308	131.25	Heinrichs, Waldo Huntley, C-303039	125.00
Sheeran, David Joseph, C-338608	150.00	Johnson, Smith S., C-484237	187.50
Shelley, William Risley, C-1020114 (guardian, Shelley, Della)	150.00	Kane, Norman Edward, C-481757	187.50
Sheridan, Thomas William, C-360621	106.25	Kaufman, Frank, C-572431 (guardian, James A. Sullivan)	125.00
Shindell, Samuel Harvey, C-133719	106.25	Kivlin, Alfred Patrick, C-381351	106.25
Smeallie, James Donald, C-348603	125.00	McCauley, William Francis, C-520276	125.00
Smith, Charles, C-569308	175.00	McQuown, William Karl, C-526464	150.00
Smith, Harold Francis, C-283762	125.00	MacElroy, Andrew J., C-466852	187.50
Smith, Holmes Scudder, C-404737	116.37	Maby, Aloysius De Witt, C-498657	125.00
Smith, Lee Roy, C-1037632	116.37	Mellen, Charles, jr., C-300637	106.25
Smith, Raymond Goodale, C-1260698	106.25	Pate, Robert Edward, C-905475	36.25
Spence, Albert Harley, C-1050754	137.50	Riley, Frank Arthur, C-1015021	116.87
Spencer, Lorillard, C-311343	243.75	Seymour, Lewis, C-20920	243.75
Spitzer, Eugene Reynolds, C-295570	125.00	Sherman, Maurice Nathan, C-359298	106.25
Spony, Albert, C-331157	125.00	Slaughter, Edgar Harold, C-185834	106.25
Stafford, Bart Lanier, C-544942	106.25	Spellman, John Joseph, C-1042756	106.25
		Von Schrenk Arnold, C-1054622	125.00
		Warner, Russell Ammon, C-172401	125.00
		Watkins, Rex Eugene, C-1045808	106.25



Williams, John Marshall, C-721482 (guardian, Mrs. Harriett A. Williams) \$106.25  
 Witthack, Henry, C-289294 116.87

## NORTH CAROLINA

Adams, Daniel Weisinger, C-238792 218.75  
 Altman, Berkeley, Dixon, C-530406 106.25  
 Baier, George Frederick, Jr., C-413400 125.00  
 Baisden, Roy T., Jr., C-567023 106.25  
 Bard, Charles I., C-284615 210.00  
 Beckham, Dewitt T., C-195763 116.87  
 Black, John Wilton, C-267466 125.00  
 Blois, Douglas Spivey, C-374062 125.00  
 Boddie, Samuel Perry, C-318958 206.25  
 Boyarsky, Joseph, C-1337636 165.00  
 Buchanan, Charles Augustus, C-307814 116.87  
 Bule, Roderick Mark, C-384158 150.00  
 Campbell, James Wallace, C-309909 180.00  
 Cheshire, James Webb, C-217362 125.00  
 Clark, Elliott Bynum, C-26140 125.00  
 Clement, Edward Buehler, C-445857 150.00  
 Cobb, Thomas Kesler, C-1341323 106.25  
 Cox, Walter Ross, C-521312 210.00  
 Daniels, Thomas Cowper, C-219953 175.00  
 Dodge, William W., Jr., C-239078 106.25  
 Doshier, Julius Arthur, C-555072 150.00  
 Dunlap, Joseph Phillips, Jr., C-162487 125.00  
 Dunn, William Hardy, C-233549 150.00  
 Ellsworth, Benjamin F., Jr., C-1108123 125.00  
 Ennis, Robert Sidney, C-1106607 180.00  
 Ensign, Chester Oscar, C-139822 125.00  
 Fisher, Adam, C-359826 150.00  
 Fulford, Richard B., C-1120362 180.00  
 Glickman, David, C-471604 150.00  
 Goley, Kent Wallace, C-1124082 106.25  
 Gregory, Paul Anthony, C-306930 125.00  
 Hamilton, Benjamin Kirk, C-499630 (guardian, Thomas D. Clark) 150.00  
 Hamilton, William Armstrong, C-1375065 206.25  
 Hathaway, James Alexandria, C-1381414 106.25  
 Hooks, Thel, C-396069 150.00  
 Hutchison, Francis Albertus, C-1337852 150.00  
 Izard, John, C-343342 187.50  
 Jeffords, James Ernest, C-1336590 106.25  
 Johnson, Otis Hackett, C-1328828 150.00  
 Jones, Robert Duval, C-1340781 243.75  
 Kaplan, Herman Hiram, C-1032132 125.00  
 King, Edward, C-265484 125.00  
 King, Parks McCombs, C-270062 165.00  
 Koon, Job Hansell, C-367462 175.00  
 Laye, Henry Albert, C-1337099 125.00  
 MacConnell, John Wilson, C-324526 218.75  
 Marsh, Thomas B., Jr., C-14738 106.25  
 Martin, Ernest Moore, C-1336001 106.25  
 Maynard, George C., C-1094024 125.00  
 McIntosh, Donald M., C-515037 150.00  
 McKenzie, George Shelton, C-243930 106.25  
 Miller, William M., C-1111694 106.25  
 Mills, John David, Jr., C-348166 106.25  
 Montgomery, Charles M., C-654707 150.00  
 Murph, Daniel Edgar, C-313848 150.00  
 Nance, Alexander Washington, C-366642 125.00  
 Neely, Guy L., C-1339031 106.25  
 Parker, James Roy (guardian, Thomas F. Parker), C-1333576 125.00  
 Peterson, George Langdon, C-255684 250.00  
 Plummer, Francis Arnold, C-698876 106.25  
 Poate, Ernest M., C-239646 125.00  
 Pratt, Joseph Hyde, C-341152 275.00  
 Pritchard, George Littleton, C-157671 125.00  
 Rhodes, Adrian Burbank, C-205428 137.50  
 Rosborough, William McLure, C-1121980 125.00  
 Shupp, Roy Franklin, C-377725 125.00  
 Sifford, Ernest Jirard, C-268751 150.00  
 Slear, John Klump, C-370633 125.00  
 Smith, Norfleet S., C-337594 125.00  
 Smith, Robert Lee, C-495990 165.00  
 Smith, Whiteford Gamewell, C-1120659 150.00  
 Stanard, Hugh C., C-364516 106.25  
 Stirewalt, Neale Summers, C-546315 125.00  
 Stone, Wallace Burton, C-906415 165.00  
 Suggett, Orril LeGrand, C-141024 150.00  
 Swan, Frank Wise, C-906465 150.00  
 Taylor, John Douglas, C-1344534 106.25  
 Thornburg, Zebulon Brady, C-343649 150.00  
 Tillery, Isaac G., C-687659 (guardian, L. B. Tillery) 106.25  
 Vining, Morgan, C-1119205 150.00  
 Walker, Alfred Husband, C-234023 106.25  
 Wallace, John Whitlock, C-432182 106.25  
 Ward, Wm. Farrier, C-1119529 106.25  
 Washington, Bushrod Corbin, Jr., C-159264 137.50  
 Watson, David Lewis, C-1337427 106.25  
 Williams, Edward Sidney, C-312664 125.00  
 Wilson, Harry Hall, C-315406 187.50  
 Winstead, Rolland Tyson, C-195926 106.25

Woodley, Samuel Spruill, C-372883 \$106.25  
 Whitfield, Fitzhugh Lee, C-1335540 180.00  
 Wright, William F., C-1112735 125.00  
 Wysong, Homer Clytus, C-906024 125.00  
 Youngblood, Lewis Emile, C-1338563 137.50

## Supplemental list

Bomberger, Harry E., C-1059347 125.00  
 Brown, Howard J., C-1056196 116.87  
 Craven, Walter Gluyas, C-596623 180.00  
 Costello, Michael J., C-403554 150.00  
 Dawson, Fred Carhuff, C-576233 116.87  
 Eason, James Lanier, C-1333216 116.87  
 Faircloth, Guy Anton, C-905901 106.25  
 Hudson, Norman Eldridge, C-1110427 106.25  
 Mallory, William Reville, C-536586 106.25  
 Maxwell, Clarence Schuyler, C-1342706 150.00  
 Morgan, Joseph Abner, C-1336540 125.00  
 Norvell, Richard F., C-1059799 116.87  
 Oulahan, Richard, C-1051505 150.00  
 Rothenberg, William, C-1122345 116.87  
 Sheep, Harry Hinton, C-156129 125.00  
 Thompson, William Gary, C-612288 106.25  
 Turlington, Henry C., C-1339492 150.00  
 Wilson, Wilbe Radford, C-425311 125.00  
 Winstead, Chauncey Southerland, C-208671 106.25

## NORTH DAKOTA

Brolling, Alfred Marshall, C-279487 106.25  
 Flett, Charles M., C-1351218 (guardian, First National Bank & Trust Co.) 125.00  
 Flynn, James J., C-221542 106.25  
 Henry, Frank Selmes, C-1238413 250.00  
 Lonnevik, Thomas, C-1231598 195.00  
 Maercklein, Edwin H., C-262064 125.00  
 Patterson, Thomas Christopher, C-1352541 243.75  
 Sampson, Homer, C-1242728 106.25  
 Sgutt, Emanuel, C-300975 106.25  
 Voss, Carl, C-225642 125.00  
 Woodford, Stewart L., C-396359 125.00

## Supplemental list

Murphy, James Clement, C-303742 106.25

## OHIO

Allen, Grover Cleveland, C-609807 127.50  
 Alexander, Arthur Hadden, C-177828 125.00  
 Austin, Henry John, C-467287 125.00  
 Ball, Frank Wooster, C-396090 125.00  
 Baldwin, Francis G., C-212475 206.25  
 Barnard, Benjamin Clyde, C-1156870 187.50  
 Barnes, Jean Carlyle, C-415187 137.50  
 Barry, John E., C-25876 162.50  
 Bartlett, Edward Charles, C-582762 106.25  
 Barton, Jesse M., C-315155 106.25  
 Bass, Samuel Q., C-308960 (guardian, Edith P. Bass) 150.00  
 Becht, Charles, C-1167559 210.00  
 Bell, Clement L. V., C-273171 125.00  
 Bell, Frank Mathew, C-906426 150.00  
 Betzner, Clarence Wilford, C-1159979 150.00  
 Blackburn, Herbert Marfield, C-579333 (guardian, Ira R. Blackburn) 125.00  
 Bland, Arthur Vere, C-334135 150.00  
 Bleser, William P., C-1334545 150.00  
 Birnbaum, Alfred Victor, C-268271 125.00  
 Bissell, Fred Crawford, C-1418064 125.00  
 Bondy, Edmund R., C-1419096 150.00  
 Boster, Harold Augustus, C-366872 125.00  
 Brown, Jesse Fred, C-1168860 125.00  
 Brown, Joseph Reese, C-473031 137.50  
 Brainard, Albert J., C-236442 150.00  
 Braine, Elgin, C-266864 165.00  
 Brenner, Jacob P., C-167873 106.25  
 Bryant, John Lewis, C-486421 116.87  
 Buchman, Robert Allen, C-1149509 125.00  
 Burnett, Edward Jesse, C-905472 150.00  
 Bunge, Robert C., C-391451 165.00  
 Cahill, Alphonso I., C-239051 125.00  
 Campbell, Charles Knight, C-234469 125.00  
 Campbell, James Edwin, C-254074 165.00  
 Carr, Raymond Millard, C-300927 150.00  
 Carroll, Mark G., C-575919 125.00  
 Carter, William Corwin, C-1167806 125.00  
 Christensen, John W., C-275088 150.00  
 Christopher, Harry Vincent, C-139267 150.00  
 Clark, John William, C-1147127 125.00  
 Cleveland, James Harlan, C-140519 125.00  
 Cooley, John McManigal, C-206153 150.00  
 Coppage, Carroll Trenchard, C-373337 125.00  
 Cornell, Sidney Vance, C-297792 150.00  
 Cosgrove, Louis Cooper, C-481129 165.00  
 Crawford, Lewis Charles, C-155926 150.00  
 Crist, William L., C-708791 106.25  
 Cross, Price E., C-285864 106.25  
 Cummings, Joseph Daniel, C-482387 106.25  
 Curley, Harry Oswood, C-519195 150.00  
 Curry, Howard Spencer, C-1154119 187.50



Davis, Howard Hubbell, C-268965	\$150.00	MacLane, Harry Forward, C-238092	\$150.00
Dilatash, Frank Allen, C-353196	150.00	Maertz, Charles, C-674757	187.50
Dix, Charles C., Jr., C-210760	106.25	Majewsky, Leo R., C-702092	125.00
Dolphin, James Basil, C-178739	125.00	Marquiss, Charles Ruben, C-520196	137.50
Dube, Isadore Henry, C-906369 (guardian, Freda Ann Dube)	262.50	Marx, Robert S., C-219546	150.00
Eddy, Emmett William, C-156416	180.00	McCleery, John M., C-1166896	125.00
Edgerton, Harry Meek, C-905452	106.25	McElroy, Joseph Edward, C-309687	150.00
Edwards, Malcolm W., C-293073	125.00	McEwen, Frank Phillip, C-193979	125.00
Ehlers, Walter Louis, C-101195	106.25	McGrady, John J., C-454442	150.00
Epperson, Carrick Hughes, C-208710	106.25	McHenry, Joseph Bostock, C-1160629	150.00
Everett, Edward Alfred, C-1162606 (trustee, Charles Lester Everett)	125.00	McIntyre, James Francis, C-1163709	125.00
Fisher, Amos T., C-151020	125.00	McKeon, Joseph M., C-1166839	125.00
Funk, Perry Jefferson, C-440581	137.50	McMullin, James Oliver, C-301870	116.87
Gage, John Gray, C-1159487	125.00	McNerney, Joseph Dennis, C-345952	125.00
Gallagher, Frank Joseph, C-1363348	125.00	McNicol, Lester Bechtel, C-248898	106.25
Gamblee, Ellsworth A., C-246573	125.00	Meyers, William Henry, C-407212	262.50
Garvin, Roger Baldwin, C-1421393	125.00	Miller, Walter John, C-265515	125.00
Gath, Philip, C-394312	137.50	Moodey, Robert Radcliffe, C-321743	125.00
Gaumer, George Rutherford, C-1154655	137.50	Moore, Luman Gordon, C-822795	150.00
Gibson, Harold Eugene, C-193451	125.00	Moore, Robert Glenn, C-690380	106.25
Gilbert, Ora Bennet, C-409747	195.00	Murbach, John F., C-303537	150.00
Gill, William Craw, C-1169603	281.25	Musgrave, Charles Alva, C-399378	180.00
Givens, Fred George, C-1151625	165.00	Norris, Fred T., C-23727	137.50
Goff, William Mitchell, C-296320	150.00	O'Brien, Martin A., C-380697	125.00
Goddard, Charles Curtis, C-129862	106.25	Oldham, Ralph William, C-140872	106.25
Gordon, Elijah Joseph, C-300933	206.25	O'Malley, George Patrick, C-1422021	187.50
Gossett, Eckley Gaylor, C-345014	150.00	Orwick, Harvey E., C-1099152	125.00
Graham, James Martin, C-1244626	150.00	Osborn, Morse F., C-248497	150.00
Graham, Stuart Donald, C-272203	106.25	Owens, Otto James, C-132224	125.00
Gray, Lowell H., C-270866	106.25	Peinert, Earl Fray, C-159437	125.00
Griffin, Oliver Herald, C-372337	106.25	Pfeifer, William C., C-379507	125.00
Griswold, Glenn Elgin, C-1160905	125.00	Phillips, Robert B., C-340127	106.25
Haefele, George Leonard, C-447880	125.00	Pirung, Joseph Edward, C-1154788	187.50
Haglund, Carl, C-1151599	137.50	Portmann, Milton C., C-209566	187.50
Hall, Raymond Richards, C-1156629	106.25	Radcliffe, Frank C., C-1150597	165.00
Hall, William D., C-199041	125.00	Ragor, Charles A., C-328969	106.25
Hanabergh, Frank John, C-346273	225.00	Rank, John E., C-1142420 (guardian, J. C. Rank)	106.25
Hannan, Lawrence J., C-466499	125.00	Ransbottom, Ivah J., C-49196	125.00
Hardman, Thomas Elmer, C-412542	150.00	Reed, Wilton Charles, C-413557	150.00
Haynes, William, C-1162531	150.00	Rice, Harry E., C-527777	106.25
Hazlett, George W., C-1144548	106.25	Roberts, Henry Denny, C-1334546	125.00
Helmlich, Daniel, C-499107	125.00	Robert, Walter, C-155544	127.50
Helfrich, Martin Lewis, C-328105	150.00	Robins, Julius Charles, C-1158549	106.25
Herbert, Thomas John, C-479297	125.00	Rock, Laylin, C-511997	125.00
Herbst, Edward, C-1160945	150.00	Roe, Allen Perkins, C-811662	106.25
Heyman, Fred George, C-225210	106.25	Rogers, George Brydges, C-234517	125.00
Hill, Louis, C-1415534 (guardian, the Firestone Park Trust & Savings Bank)	150.00	Rolph, Oliver Optic, C-343020	125.00
Hinant, Hubert M., C-465776	137.50	Roseler, Edward G., C-1416119	106.25
Hinchman, Edward M., C-1158355	125.00	Rossiter, Ednor M., C-535466	106.25
Hoover, Ervie R., C-1155892	162.50	Roudebush, James Franklin, C-292055	106.25
Houck, Hiram E., C-254762	150.00	Rowe, James William, C-391576	187.50
Houk, Roy Morrison, C-429329	180.00	Ruhlin, John C., C-1380555	106.25
Hughes, William Ralph, C-466833	180.00	Rylander, Wilber Edmond, C-515004	106.25
Hunter, Vernon Doy, C-365121	150.00	Sattler, Robert Ray, C-1158261	125.00
Hurd, James Fay, C-341423	116.87	Schaulberger, Hugo Silvan, C-394515	116.87
Huston, James A., Jr., C-654056 (guardian, the Newark Trust Co.)	106.25	Schauweker, Arthur Albert, C-402551	106.25
Huston, Perry William, C-277783	165.00	Schlesinger, Albert Leonard, C-307153	106.25
Jackson, Charles Chylon, C-480107	106.25	Schmitt, Ralph Scribner, C-287210	125.00
James, Hugh Sawyer, C-530645	125.00	Seese, William Richard, C-312685	137.50
Jenkins, George Washington, C-543288	195.00	Shadrach, John William, C-183474	125.00
Johnson, Charles Ross, C-905495	125.00	Silvers, Otho L., C-240917	106.25
Johnson, Burke L., C-1165419	150.00	Simms, Willard Eugene, C-1154262	125.00
Johnston, George Edward, C-209443	125.00	Smith, Herbert Howard, C-147635	165.00
Johnston, Irvin Rex, C-367242	175.00	Spencer, James, C-1159559 (guardian, Francis Spencer)	106.25
Joyce, Edw. Leo, C-1163278	180.00	Springer, John, C-905429	165.00
Judkins, Robert John, C-1147501	150.00	Sprow, Henry Adam, C-1159751	180.00
Kaepfel, Oscar O., C-471866	225.00	Stephens, Clarence Clark, C-288576	137.50
Kaminiski, Theophile Charles, C-526460	106.25	Stewart, Floyd Reynolds, C-392085	150.00
Kasinski, Theodore J., C-1416343 (guardian, Mary J. Kasinski)	125.00	Stout, William, C-1049284	210.00
Keenan, Willis H., C-317267	150.00	Stradley, Early Ernest, C-905442	56.25
Keiser, Jay G., C-1163515	150.00	Stull, Charles Mohler, C-361996	150.00
Kenealy, Edward J., C-1416352	106.25	Sutherland, Paul, C-126763	106.25
Kennedy, Clifford C., C-1165258	125.00	Syman, Louis L., C-905613	150.00
Kern, Kenneth Mason, C-489731	125.00	Talcott, John A., C-1168610	125.00
Kirby, Charles L., C-77187	106.25	Teske, William T., C-1416240	106.25
Klumph, Thorp Alexis, C-1161315	195.00	Texter, William Horace, C-467463	125.00
Koehl, Charles, C-217902	127.50	Theller, Erling Carsten, C-398281	150.00
Kolpien, Kenneth Hanchett, C-353631	106.25	Thoburn, Theodore, C-1421969	125.00
Lantz, James Morris, C-1145237	150.00	Thompson, Josiah D., C-1419240	150.00
Larrabee, Charles H., C-475248	165.00	Thornberry, Albert Ewing, Jr., C-249745	150.00
Lauterbach, William Frederick, C-398985	150.00	Thornton, Brian Joseph, C-342137	106.25
Lehmann, Frank John Joseph, C-277933	125.00	Tilden, John Alexander, C-425569	125.00
LeRoy, Bernard R., C-1165924	125.00	Tuttle, Frank Osborn, C-1421981 (guardian, Katherine Tuttle)	106.25
Leslie, Raymond C., C-572884	180.00	Tuttle, George E., C-1155976 (guardian, Beulah Tuttle)	150.00
Limb, Marcus Robert, C-283836	250.00	Van Gorder, Florence Spears, C-905242	312.50
Linn, William Joseph, C-190492	106.25	Varney, James D., C-322350	187.50
Litty, John Charles, C-331058	106.25	Veit, Conrad, C-1244078	165.00
Long, Brice Hayden, C-714016	125.00	Verwohlt, Howard William, C-358836	125.00
Loveless, Ralph M., C-1415453	106.25	Voges, John Clauss, C-264772	106.25
Lyon, Claude C., C-150836	125.00	Walker, Orville J., C-1044277	125.00
MacCracken, Ralph Ransom, C-463970	225.00	Wallach, Charles, C-414604	125.00
		Watson, Hugh, C-356204	106.25
		Weadock, Edward George, C-437453	125.00
		Webster, George Davis, C-232278	150.00
		Wentz, Walter, C-308259	106.25



West, John Albert, C-301765.....	\$150.00
Westcott, Earl A., C-380465.....	150.00
Westfall, Delta Grover, C-347364.....	106.25
Westphal, William C., C-1156561.....	125.00
Whitwham, Gratian P., C-1415014 (guardian, Catherine P. Whitwham).....	125.00
Wise, Harry Wright, C-279873.....	125.00
Wolf, Henry William, C-384963.....	106.25
Woodworth, Gladwyn Anson, C-293645.....	106.25

## Supplemental list

Berning, Ray Arthur, C-304499.....	150.00
Brunk, Henry Jerrett, C-289475.....	150.00
Buell, William C., C-1364969.....	125.00
Carrick, Manton Marble, C-532704.....	187.50
Chamberlin, Arthur Louis, C-376360.....	137.50
Hazlewood, Walter J., C-1165496.....	180.00
Jones, William Emerson, C-304171.....	125.00
Kern, Frank Weaver, C-240592.....	125.00
La Page, Percy William, C-496279.....	116.87
Lehman, Lester Ludzer, C-279380.....	116.87
Lewis, Schuyler Colfax, C-482907.....	162.50
Mayes, Howard Garland, C-267191.....	125.00
Melvin, Vivian Ward, C-1154039.....	106.25
Merrill, George Baker, C-91695.....	125.00
Mooney, Paul, C-1183246.....	125.00
Rea, Robert Lincoln, C-157729.....	125.00
Reber, Alvin David, C-199163.....	106.25
Rider, Carroll Alexis, C-490891.....	106.25
Schreck, Harold F., C-1163234 (guardian, J. Paul Weatherholt).....	125.00
Wells, Boyd Axtin, C-478110.....	106.25
Wiedemer, Maurice Becht, C-446031.....	125.00

## OKLAHOMA

Affholder, Irvin Ernest, C-425195.....	106.25
Aitken, Wallace Andrew, C-437549.....	187.50
Allison, Frank, C-1296090.....	125.00
Atkins, Clyde C., C-211574.....	125.00
Bales, Mark Hodges, C-1286372.....	106.25
Banks, Thomas Gray, C-275023.....	150.00
Barbee, Wyatt, C-175616.....	106.25
Barber, Lebbeus B., C-1427487.....	106.25
Bisbee, Walter Griswold, C-218683.....	150.00
Bocher, Lawrence Calvin, C-194763.....	106.25
Bolend, Floyd J., C-310755.....	281.25
Brown, Alfred Allen, C-1296188.....	150.00
Browning, Robert Le Roy, C-225968.....	125.00
Campbell, Novel Walter, C-1321023.....	150.00
Caraker, Charles T., C-835918.....	187.50
Davis, Hale Virginius, C-1320388.....	125.00
Deans, Fenwick Rieff, C-123229.....	125.00
De Priest, Melvin Johnson, C-208492.....	150.00
Doggett, Sylvester, C-1216314.....	125.00
Emerson, John Ellis, C-235475.....	106.25
Farthing, Welbourne Owen, C-1320214 (guardian, Robert F. Farthing).....	106.25
Finley, James Hubert, C-265842.....	150.00
Guthrie, Austin Lee, C-383875.....	150.00
Haigh, Harry, C-611903.....	125.00
Harrington, William Emery, C-906043.....	187.50
Hoffman, Arthur Buford, C-494880.....	162.50
Holliday, Oliver Morton, C-1213690.....	150.00
Hutchinson, Alva Roy, C-168931.....	106.25
Johnson, Leroy, C-249326.....	125.00
Jones, Albert Lamartine, Jr., C-257504.....	150.00
Keefner, Edward William, C-142592.....	106.25
Knoblock, Cecil Coyne, C-167791.....	106.25
Lewis, Miles L., C-313135.....	125.00
Lipscomb, William Patrick, C-1297557.....	206.25
Little, Daniel Erastus, C-503184.....	150.00
Long, Jesse Henry, C-232975.....	125.00
Long, Ross David, C-212081.....	187.50
McIntosh, Daniel Cobb, C-267581.....	125.00
Meyer, Emil Albert, C-134729.....	106.25
Morphe, John Earl, C-1265330.....	106.25
Mylon, William, C-1326867.....	106.25
Neal, Herman Ivy, C-770173.....	125.00
Oakes, Gall Clifford, C-521875.....	131.25
Rogers, Glenn Wells, C-313808.....	150.00
Rucks, William Ward, C-221735.....	187.50
Sayre, Horace Hendel, C-428666.....	150.00
Schultz, William Jennings, C-314411.....	137.50
Shaunty, John Norris, C-1293788.....	125.00
Stagner, George Herbert, C-171724.....	187.50
Stolper, Joseph Harry, C-175249.....	150.00
Stover, Curtis Edward, C-401142.....	137.50
Waite, Edson R., C-297709.....	243.75
Wenner, David John, C-1294988.....	125.00
Whitaker, William Jerry, C-446271.....	125.00

## Supplemental list

Foster, Roy Abner, C-1298921.....	106.25
Haggard, John Baker, C-12324.....	125.00
Harris, Tharon D., C-1255688.....	150.00
Jenkins, Elihu E. (guardian, H. L. Payne).....	106.25
Kurtz, Russell Lenoir, C-278307.....	187.50
Rogers, Samuel G., C-364278.....	125.00
Rose, Charles Clarence, C-1428475.....	125.00

## OREGON

Barr, David Walton, C-1282955.....	\$106.25
Belden, Miles Bebee, C-1277812.....	106.25
Blachly, Arthur Trew, C-1284685.....	125.00
Blackstock, James Thomas, C-338833.....	150.00
Bradford, Hoyt William, C-278207.....	125.00
Burdick, Bert Charles, C-1400790.....	150.00
Burgard, William Norman, C-374190.....	125.00
Burkett, Benjamin Scott, C-125425.....	125.00
Burns, John S., C-281394.....	125.00
Carlson, Enoch Bernard, C-505678.....	137.50
Cook, Mortimer Parker, C-451522.....	137.50
Crouch, Junious Elmer, C-188428.....	150.00
Dalton, Ernest C., C-1281561.....	187.50
Dorris, Albert Ray, C-1284146.....	106.25
Dorris, Benjamin Fultz, C-346345.....	125.00
Edwards, Franz Gill, C-1008207.....	150.00
Feldenheimer, Roy, C-25596.....	106.25
Feldman, Jacob, C-480561.....	162.50
Firey, Frank Paul, C-221307.....	125.00
Forsyth, Enoch Avar, C-1402589.....	187.50
Frey, George Robert, C-239091.....	106.25
Frost, Charles E., C-429984.....	150.00
Green, John Seymour, C-660569.....	125.00
Greene, Herbert Merton, C-211412.....	187.50
Halverson, Henry F., C-197541.....	180.00
Hamer, Thomas Ray, C-905934.....	262.50
Hamill, Robert Michel, C-355698.....	106.25
Hiddleston, Roy Dee, C-460677.....	116.87
Hogan, Cicero Francis, C-531703.....	165.00
Huntley, Merritt B., C-135575.....	150.00
Johnson, Charles Parker, C-479216.....	125.00
Keeley, Ralph C., C-311648 (guardian, Title & Trust Co.).....	106.25
Lane, Melvin C., C-414727.....	127.50
Maercklein, Ivan Rudolph, C-226226.....	150.00
MacCracken, Gordon, C-1284600.....	150.00
McKay, James Douglas, C-315742.....	125.00
Metcalf, Harry K., C-424085.....	225.00
Mickey, Robert Dee, C-320916.....	106.25
Mills, Verni Victor, C-1276271.....	106.25
Milner, Lawrence Armstead, C-334519.....	180.00
Montag, Benjamin Butler, C-231121.....	137.50
Moreland, Julius Caesar, C-549261.....	106.25
Morse, Edwin W., C-906414.....	150.00
Newmyer, Philip L., C-249494.....	150.00
Noble, George Bernard, C-281195.....	125.00
Page, Prince Caleb, C-906925.....	150.00
Pargon, Joseph Augustus, C-206115.....	150.00
Phelps, Francis M., C-211320.....	137.50
Platt, William Paul, C-489212.....	165.00
Pineo, Harold D. W., C-1278247.....	125.00
Price, Ray H., C-1402020.....	106.25
Rauch, Cloyd Dixon, C-221558.....	165.00
Reddick, Joe G., C-1402771.....	137.50
Reeves, Frank Hall, C-313216.....	125.00
Salade, Louis Audenried, C-851140.....	125.00
Scroggs, William Paxton, C-830033.....	125.00
Sharkey, Ralph Louis, C-755185.....	125.00
Smith, Leo Bruce, C-213958.....	180.00
Stearns, Carey S., C-1283287.....	106.25
Stelzner, Albert H., C-454523.....	116.87
Stewart, John Achibald, C-234801.....	150.00
Sweeney, Thomas A., C-1402141.....	150.00
Webb, James Ellsworth, C-445485.....	125.00
Whiteside, Edwin Eugene, C-275746.....	150.00
Williams, David Albert, C-400732.....	150.00
Wood, Joseph Frederick, C-1400727.....	150.00
Zimmerman, Edward L., C-276693.....	125.00

## Supplemental list

De Tennencourt, Ted Edward, C-185032.....	137.50
Hill, John Young, C-323167.....	125.00
Johnson, Alexius E., C-459756.....	125.00
Morgan, Elmer Allen, C-1277154.....	127.50

## PENNSYLVANIA

Anders, Daniel Webster, C-495574.....	187.50
Anderson, William, C-216952.....	150.00
Angwin, Lewis E., C-1026144.....	125.00
Akerley, Byron Leslie, C-167875.....	125.00
Alexander, Garbutt Reed, C-1076019.....	106.25
Alexander, King, C-122644.....	106.25
Allderice, Lawrence, C-409292.....	106.25
Ashton, William E., C-1077686.....	218.75
Banks, Lloyd McClellan, C-1065103.....	106.25
Barnes, George S., C-488585.....	125.00
Barron, Marshall Scott, C-297875.....	137.50
Bash, James Erwin, C-185263.....	106.25
Beale, Harvey D., C-1080632.....	125.00
Beck, Theodore, C-153355.....	125.00
Bergstein, Alfred Morton, C-232111.....	125.00
Bernard, Marcus Alphonso, C-220787.....	106.25
Bickell, Ulysses Grant, C-603951.....	125.00
Biddle, Justice Mitchell, C-25781.....	106.25
Billingslea, John Smith, C-18120.....	106.25
Blackman, William, C-309022.....	125.00
Blain, West Elliott, C-181082.....	180.00



Blount, Reginald M., C-489924	\$137.50	Hadsall, Sidney Charles, C-278282	\$106.25
Bogart, Clark Stetson, C-1083593	125.00	Hafner, John, Jr., C-315385	127.50
Postwick, John Vaughan, C-605822	150.00	Hammitt, John Kelley, C-569807	106.25
Botjer, Henry George, C-297785	125.00	Harris, Arthur Charles, C-425187	125.00
Boyes, Andrew M. C., C-246784	125.00	Hawkins, Edward Andrew, C-204416	150.00
Boyle, John Edgar, C-1076700	165.00	Hebsacker, William F., C-267669	150.00
Boyer, Orman Leslie, C-1360409	106.25	Heiser, Oliver Raymond, C-367014	125.00
Breen, Joseph William, C-286237	206.25	Hendler, Ullmann C., C-217145	150.00
Breisch, Leigh Hedwig, C-1067850	125.00	Henninger, Allen, Jr., C-99808	106.25
Breslin, William Aloysius, C-1362957	125.00	Hinds, Alexander M., C-243234	125.00
Bretz, John Thomas, C-297503	195.00	Hoenstine, Floyd Guanar, C-298162	106.25
Brew, Paul, C-449530	106.25	Holton, Thomas Aloysius, C-1361040	150.00
Britten, Chester R., C-1079916 (guardian, Clearfield Trust Co.)	106.25	Honhart, Harold E., C-381869	137.50
Brown, Thomas Edward, C-1364468	125.00	Hooper, Thornton Dayton, C-482914	125.00
Brown, William Elbridge, C-446630	125.00	Hoover, Wesley C., C-503843	195.00
Buchanan, Thomas Chalmers, C-154114	106.25	Hopkins, Wayne Leslie, C-190339	106.25
Buggy, Frank Raymond, C-376362	165.00	Hoyt, Frank Wellington, C-246415	106.25
Cain, Robert Sneath, C-87299	180.00	Hunt, Herbert Price, C-184191	162.50
Caldwell, Herbert Clyde, C-313731	125.00	Hunter, Andrew, C-342607	150.00
Campbell, Jay Howard, C-905758	150.00	Huston, Dell Clifford, C-197386	125.00
Cannon, James T., C-483689	150.00	Joachim, William F., C-366905	125.00
Caruso, Adolfo, C-906105	125.00	John, Rutherford Lewis, C-419415	187.50
Clapp, George Houghton, C-209693	150.00	Jones, Charles Edward, C-1079818	187.50
Clark, Chester Fairchild, C-265321	125.00	Jones, James W., C-311906	150.00
Claypoole, Ronald Semple, C-490834	106.25	Johnson, Wesley B., C-1083206	106.25
Clement, Charles Maxwell, C-906305	500.00	Johnston, Charles, C-1067358	165.00
Clendening, Robert Maslin, C-397428	150.00	Kearns, Edward Lee, C-905279	312.50
Cobb, Murray Addison, C-1080700	157.50	Keiter, William Alfred, C-513555	137.50
Colcher, Abraham E., C-1366120	125.00	Kent, Samuel L., Jr., C-586992	125.00
Condit, George Smith, C-298905	125.00	Kestner, Edward Victor, C-260326	243.75
Conn, Ralph Edmund, C-906722	125.00	Kerst, Joseph Edmund, C-232795	106.25
Conner, William Page, C-395720	106.25	Kirk, George Breen, C-292474	125.00
Conway, George Raymond, C-1078733	116.87	Klauder, Joseph Victor, C-1367300	187.50
Cooper, Herbert, C-162950	150.00	Kleinstuber, William O., C-307031	125.00
Coover, Merle Edgar, C-156468	125.00	Kleppinger, Samuel Adam, C-17792	150.00
Cort, Thomas Laird, C-338854	150.00	Kline, Wade Turney, C-314295	195.00
Cox, James Renshaw, C-390653	125.00	Koenig, Carl Frederick, C-326047	125.00
Cramer, Joseph William, C-393867	106.25	Koontz, James Byron, C-183333	125.00
Crawford, Harry Thomas, C-1084192	125.00	Krause, Robert Sheldon, C-561823	125.00
Critchfield, John Burnworth, C-341372	125.00	Krieckbaum, Roy Ritner, C-489195	165.00
DaCosta, John Chalmers, C-1080773	187.50	Landis, Edward Paul, Jr., C-1075182	106.25
Dale, George Cooper, C-389235	125.00	Lauer, Carl Frederick, C-376468	150.00
Daniels, Clarence D'Azavado, C-1066151	125.00	Lauer, Kurvin William, C-208396	106.25
DeGraw, Charles Henry, C-1074664	150.00	Leitzell, Wilbur Forest, C-214793	187.50
Devereaux, Edward James, C-302213	125.00	Leonard, Charles Forrest, C-232580	125.00
Devereux, Robert Trafford, C-469441	187.50	Lightner, James Newton, C-1075998	195.00
Devlin, Charles J., C-237447	106.25	Linn, Charles F., C-1366908	150.00
Diamond, Francis X., C-392073	106.25	Lockhart, Andrew Robert, C-227452	195.00
Diller, Warren Levi, C-1360310	150.00	Love, Preston Armstrong, C-437966	125.00
Dodd, William A., C-302938	125.00	MacGee, Roy James, C-539503	125.00
Doheny, Frank P., C-1083013 (guardians, Norristown-Penn Trust Co. and J. E. Doheny)	106.25	MacLeod, Norman Mac C., C-686283 (guardian, Provident Trust Co. of Philadelphia)	125.00
Dorwart, George Marks, C-219951	106.25	MacKenzie, Arthur Lee, C-1072721	125.00
Doyle, Thomas L., C-569924	150.00	MacReynolds, Abel Mathias, C-655057	243.75
Drayton, Frederick Rogers, C-288975	150.00	Maguire, Edward Bayard, C-210143	137.50
DuBarry, Joseph Napoleon, C-200543	150.00	Malcomson, William Henry, C-432354	106.25
Dussere, Louis, C-1065788	106.25	Martin, Richard Charles, C-553717	125.00
Edwards, Harry Daniel, C-338879	137.50	Maxey, David Rexford, C-470241	106.25
Ege, Edward Fay, C-1066081	106.25	McClelland, Quinton J., C-1066841	106.25
Eggleton, William J., C-405234	150.00	McDonnell, Owen F., C-217846	106.25
Ehrgood, George Albert, C-1071435	150.00	McFarland, Joseph, C-624541	187.50
Eller, Valentine Burton, C-157030	150.00	McGarr, Thomas E., C-358868	150.00
Elbersson, Alden D., C-303028	125.00	McKeon, James Stephen, C-354186	125.00
Ellinger, Jacob Edgar, C-1078825	150.00	Meehan, Edward Joseph, C-453487	262.50
Ellis, Thomas Biddle, C-1078134	312.50	Meley, Edward Jewitt, C-442849	150.00
Embry, Talton Henry, C-321535	106.25	Mihovilovich, John (guardian, Integrity Trust Co.), C-509594	106.25
Everett, LeRoy, C-160287	137.50	Milko, John George, C-2446	116.87
Eves, Paul Wilson, C-608649	125.00	Miller, Albert William, C-305870	137.50
Ezickson, William J., C-399328	150.00	Miller, George Harlan, C-360453	106.25
Fantom, William Henry, C-480039	180.00	Miller, Philippus, C-442176	106.25
Farrell, Patrick F., C-346880	106.25	Minor, Arthur J., C-905777	150.00
Felfoldy, Edmond, C-337998	116.87	Moore, William B., C-307043	116.87
Ferguson, David McGaughey, C-315086	106.25	Morgan, Leonard Davis, C-258037	106.25
Fiscus, James Hudson, C-237473	150.00	Morris, Edward Aloysius, C-551428	125.00
Folsom, John Henry, C-149282	106.25	Mosher, James Sherman, C-188659	150.00
Foos, Harry Miller, C-182797	150.00	Moyer, Albert Floyd, C-322817	106.25
Ford, Howard A., C-1069316	106.25	Moyer, William Westfall, C-1082780	150.00
Fravel, Hugh C., C-247009	125.00	Muller, Julius, C-577628	137.50
Gamble, Robert Bruce, C-1071404	281.25	Murphy, George W., C-1360272	106.25
Gentner, John Milton, C-53354	180.00	Murphy, Joseph T., C-338957	150.00
Gerhardt, Paul Henry, C-456243	150.00	Murray, Valentine, C-509459	195.00
Getz, Ralph F., C-392251	106.25	Murrin, Connell Edward, C-381504	125.00
Gilmore, William B., C-1375791	150.00	Myers, Charles Henry, C-316396	106.25
Glenn, William Schaffer, Jr., C-452651	150.00	Nelan, Thomas Gibbons, C-245576	187.50
Glidden, Burt Rufus, C-188873	106.25	North, Louis Arthur, C-360463	106.25
Goodman, Robert, C-1363068	125.00	O'Brien, Raymond John, C-371751	125.00
Gould, Frank Robling, C-376967	125.00	O'Leary, John Jeremiah, C-221053	150.00
Graham, James Guss, C-398181	125.00	Osthaus, Robert Axford, C-87189	116.87
Gray, Joseph Wilson, C-402561	125.00	Owens, John Joseph, C-267103	180.00
Greene, Albert Van Nesse, C-256528	106.25	Owens, Robert J., C-272276	150.00
Gregson, John LeRoy, Jr., C-497735	125.00	Parker, Brantly F., C-150299	150.00
Grimes, Robert Bruce, C-1363748	187.50	Parks, Cornelius Griffin, C-1363118	125.00
Groff, James A., C-371796	150.00	Parsons, Isaac Ivison, C-338126	150.00
Gruber, Charles, C-327453	125.00	Patten, Morgan Howarth, C-430436	125.00
Gwyer, Charles Francis, C-503505	125.00	Peppler, Harry Augustus, C-517705	150.00



Peters, Jacob Markwood, C-169196	\$243.75	Wilkinson, David Bryan, C-153395	\$125.00
Petty, Orlando Henderson, C-1069672	150.00	Williams, Edward James, C-483289	150.00
Phillips, Donovan R., C-1381460 (guardian, Mrs. Martha J. Phillips)	125.00	Williams, James A., C-296772	150.00
Piper, William Scott, C-239650	150.00	Williams, Ralph Oliver, C-390933	106.25
Piank, David H., C-1051790	125.00	Willson, George Merritt, C-905255	165.00
Pogue, Frank Milton, C-1363661	150.00	Wilson, Benner Marshall, C-371785	125.00
Pollock, Benjamin Harrison, C-264173	125.00	Woods, William Wilson, C-429942 (guardian, J. Irwin Johnson)	150.00
Potter, Hannibal Ellis, C-307327	106.25	Wright, Denny Dobyns, C-267706	137.50
Poux, George Adrien, C-322579	175.00	Wurster, Lloyd Edward, C-247541	125.00
Purman, Daniel O., C-355926	125.00	Yocum, Charles Alvin, Jr., C-346934 (guardian, Berks County Trust Co.)	125.00
Quinn, Thomas J., C-209961	150.00	Yohe, Edward Lindsay, C-283030	150.00
Quiri, James H., C-1366469	125.00	Young, Charles Francis, C-383198	125.00
Raeder, William John, C-212336	125.00	Zychowicz, John Francis, C-1080031	150.00
Ranck, Edmund Ross, C-152376	150.00		
Randall, Floyd Hamilton, C-1077672	262.50	<i>Supplemental list</i>	
Ransom, Percy Stephen, C-499596	106.25	Armstrong, William, C-371905	138.12
Read, Harry Malcolm, C-1084827	125.00	Austin, Henry Exum, C-1040000	125.00
Read, Robert James, C-258916 (guardian, Robert J. Read)	106.25	Brady, Lester Strayer, C-452778	106.25
Rebuck, Walter Edgar, C-287471	106.25	Carson, David J., C-548890	150.00
Reed, Joseph Marshall, C-194070	150.00	Carson, Matthew Black, C-905486	206.25
Rehfuß, Louis Algaier, C-515231	125.00	Drake, Daniel Webster, C-1083661	125.00
Replogle, George Brown, C-1163095	150.00	Giles, Hugh Burgess, C-340752	125.00
Rhode, Solon LaFayette, C-520361	125.00	Greaves, Harrison Adams, C-654898	150.00
Rhule, Wilbur Lee, C-238720	106.25	Hagerty, Edwin Dillon, C-857653	187.50
Richardson, Joseph G., C-535902	150.00	Hartnett, Cornelius Richard, C-315476	106.25
Robison, Gerald Austin, C-338758	106.25	Hicks, Henry C., C-1364593	125.00
Rodefer, Onward Allen, C-776203	106.25	Laux, Thomas Campbell, C-378349	106.25
Roemer, Leon Frederick, C-26454	106.25	Matteson, Frederick William, C-1091982	187.50
Rogers, John Allyn, C-1073676	106.25	Mills, John Arthur, C-196746	106.25
Rosen, Theodore, C-295255	125.00	Murphy, Paul Francis, C-1067022	106.25
Rosenbloom, Hyman G., C-1099271 (guardian, Israel Rosenbloom)	125.00	Parson, Matthew Black, C-905486	206.25
Ross, William Charles, C-381360	106.25	Pierce, Hammond M., C-204643	106.25
Rountree, William Lincoln, C-906394	210.00	Porter, Mark Leslie, C-330227	106.25
Roy, Wilford Shriner, C-1079786	150.00	Rich, Clayton Sylvester, C-273375	106.25
Rudy, John M., C-1082586	195.00	Shumaker, John William, C-661621	116.87
Ruhnka, Roy, C-412119	150.00	Stackhouse, Joseph Armin, C-1078807	125.00
Sawhill, Donald Vere, C-54339	106.25		
Schaeffer, John Adam, C-172312	125.00	<i>RHODE ISLAND</i>	
Schickram, Paul, C-906437	175.00	Barton, Charles W., C-287182	116.87
Scholl, Hary Arndt, C-1362591 (guardian, Provident Trust Co.)	125.00	Blanchard, Howard Everett, C-293554	150.00
Schrier, Edward Joseph, C-321634	106.25	Brownell, Jonathan T., C-86610	106.25
Schug, Carl Adelbert, C-187249	125.00	Champlin, Vincent, C-171956	125.00
Schwartz, Max Jacob, Jr., C-1075440 (guardian, Provident Trust Co. of Philadelphia)	125.00	Drummond, Frank C. P., C-382290	116.87
Seixas, William H., C-1076752	106.25	Irving, William R., C-224676	106.25
Seligman, Louis, C-1082041	125.00	McGreen, Thomas Edward, C-616660	150.00
Servais, Louis J., C-1363966 (guardian, Philadelphia Trust Co.)	106.25	Peterson, Hans Otto, C-1405772	125.00
Shelly, Isaac High, C-1078396	187.50	Ridlon, John, C-1200074	187.50
Sheridan, Philip J., C-1083644	150.00		
Sheridan, Walter David, C-153314	106.25	<i>Supplemental list</i>	
Shields, Harry Paul, C-1380502 (guardian, M. J. Geary)	106.25	Kibbe, Gordon Mirro, C-403180	125.00
Shoemaker, George Joseph, C-306316	116.87		
Shoemaker, Philip C., C-206851	125.00	<i>SOUTH CAROLINA</i>	
Sholes, Eber Corban, C-444534	106.25	Acker, Halbert Hammond, C-1335266	125.00
Short, Philip, C-366396	116.87	Anderson, Clifton Brown, C-164236	106.25
Signor, De La Ray, C-502536	187.50	Bailey, Waller, C-1335459	125.00
Smith, David Scull, C-245806	187.50	Barnwell, Nathaniel Berners, C-358892	218.75
Sobernheimer, Harry B., C-410982	125.00	Bates, Francis David, C-714035	106.25
Sponseller, Harling Eugene, C-1093700	106.25	Blaylock, Charles D., C-316675	106.25
Squier, Lowell W., C-146110 (guardian, Mrs. Luella Squier)	106.25	Bostick, Bonham Hagood, C-1333528	125.00
Stackhouse, John M., C-524029 (guardian, Bloomsburg Bank-Columbia Trust Co.)	106.25	Boulware, John Hugh, C-15730	125.00
Stackpole, Edward J., Jr., C-553716	150.00	Brennen, Edward Joseph, C-468092	106.25
Steen, William Lewis, C-247708	150.00	Cappelmann, Ernest Henry, C-1333273	150.00
Steidle, Edward, C-202820	150.00	Clement, Edward D., C-429006	150.00
Stivanson, Archie M., C-905346	180.00	Collett, William Arthur, C-717590	250.00
Stonebraker, Elias William, C-1069914	125.00	Davis, Irby D., C-196158	125.00
Storm, Albert James, C-497100	150.00	Deas, Henry, C-1334946	125.00
Sullivan, George A., C-512546	150.00	Dobson, James F., C-1342873	125.00
Sullivan, John Joseph, C-199685	148.75	Dozier, James Cordie, C-906137	125.00
Summerton, Ralph Nelson, C-296833	106.25	Eaton, Robert Knight, C-820943	125.00
Suplee, Irwin Shaw, C-1080676	106.25	Fulmer, Roland Hoyt, C-1332805	180.00
Taylor, William E. G., C-209173	180.00	Gillespie, William Lockwood, C-483810	206.25
Thompson, George Frank, C-1084926	125.00	Greet, Loui, C-440461	137.50
Tibbins, George Hoy, C-1073756	125.00	Guillebeau, Clarence, C-1104727	106.25
Tibbins, Perry McD., C-221109	125.00	Hamilton, Reuben Gilliam, C-318827	187.50
Tilghman, Charles Henry, C-252766	150.00	Hart, Augustus Griffin, C-183400	116.87
Tinstman, Carl C., C-1066511	137.50	Hart, Joseph Everett, C-275434	180.00
Turner, William Frederick, C-406335	125.00	Harris, Henry H., C-438762	150.00
Umberger, Paul Repass, C-298584	150.00	Harvin, Frank Madison, C-1104025	150.00
Unger, Wood, C-328150	150.00	Hazlehurst, John G., C-906421	150.00
Vanderlin, Carl Joe, C-221635	106.25	Haynie, William R., C-1107325	125.00
Ventress, George Elmer, C-701989	150.00	Holmes, McGowan, C-364692	150.00
Vieslet, Victor Pierre, C-1057813	125.00	Hudgens, Robert Watts, C-348190	165.00
Walker, Paul Ewing, C-73594	106.25	Hutchison, Hiram, C-197391	150.00
Walsh, Richard J., C-1077551	150.00	Irby, Pierce Butler, C-1337910 (guardian, Julia M. Irby)	116.87
Watson, Richard White, C-1365925	281.25	Julien, Carl Thomas, C-140613	106.25
Watson, Roy Cooper, C-394715	125.00	Knox, Julius Terrell, C-512626	150.00
Weaver, John Rex, C-497542	150.00	Lyons, John Sprole, C-254860	125.00
West, Frank Joseph, C-360864	116.87	McLain, Charles Lucas, C-653549	180.00
Wheeler, Martin Luther, C-232371	137.50	McKeown, James Simpson, C-765580	162.50
White, John Bernard, C-280424	125.00	Mahon, Gabriel Heyward, Jr., C-395033	225.00
Wickham, Otto Wilman, C-322450	106.25	Marshall, Foster, C-388318	106.25
		Marshall, Thomas Booth, C-304087	137.50
		Miller, Connor Joshua, C-265523	125.00
		Mills, James H., C-535967	125.00
		Moore, William Andrew, C-324392	106.25
		Morse, Albert Augustus, C-1119342	106.25
		Murray, Cromwell Emory, C-592637	165.00



Nims, Frederick, jr., C-323265	\$106.25	Johnston, Thomas Stewart, C-1199175	\$150.00
Nininger, Charles Mackubin, C-1121023	165.00	Kaplan, Max, C-204194	125.00
O'Neill, L. Arthur, C-154975 (commissioner, the National Bank of Sumter, S. C.)	106.25	Keeling, James Henry, C-198660	150.00
Peake, Theodore James, C-518943	187.50	King, Charles Coefield, C-905895	125.00
Pearcy, William H., C-353874	125.00	King, Samuel L., jr., C-254148	106.25
Pitts, Thomas Antley, C-1342394	150.00	Kuhlman, Fred W., C-273077	125.00
Pruitt, Harrison Almus, C-905402	125.00	Lansden, David Snodgrass, C-220910	106.25
Rice, Max, C-256935	106.25	Lessiter, John Henry, C-1337772 (guardian, Commerce Union Bank)	150.00
Ryan, Gerald Duncan, C-236668	125.00	Lewis, John Gatewood, C-1331865	165.00
Sain, Ernest, C-476250	106.25	Lillard, David Wiley, C-481560	165.00
Sansbury, Lonnie Simeon, C-1332822	106.25	Lyons, Thomas Sebastian, C-294546	150.00
Simmons, Benjamin Francis, C-398199	106.25	Matteson, Lewis Charles, C-244524	137.50
Sligh, Charles E., C-457404	150.00	McCall, George Trevathan, C-280883	125.00
Smith, Daniel T., jr., C-194899	116.87	McGinnis, John Edward, C-331224	150.00
Spencer, C. R., jr., C-279109 (commissioner, C. R. Spencer, sr.)	106.25	McNeal, Archibald Walter, C-552122	125.00
Turner, James Rogers, C-311586	106.25	Miller, Thomas Peacock, C-137853	150.00
Weatherbee, Ashley B., C-1114342	125.00	Morgan, Jerome Logan, C-281575	225.00
Welch, William Marvin, C-1344443	206.25	Morison, James H. S., C-181001	150.00
White, David Lapsley, C-255753	125.00	Myers, William Albert, C-1334573	137.50
White, Richard Green, C-1100912	125.00	Passino, Edward Andrew, C-284683	165.00
Williams, Arthur Middleton, C-370819	175.00	Peters, Hugh L., C-782289	150.00
Wilson, Rosko J., C-556140	125.00	Peyton, Robert L., C-1117480	125.00
Wood, Landrum W., C-1337070	125.00	Quinn, Jim, C-513903	106.25
Woodruff, Billie Alter, C-356309	125.00	Reece, Lemiel L., C-1098158	106.25
Wyman, Benjamin F., C-268156	150.00	Roberts, Maurice McVey, C-1256586	125.00
<i>Supplemental list</i>			
Bellinger, Edmund C., C-279453	125.00	Roulhac, John Saunders, C-1115135	125.00
Dabbs, Charles Henry, C-1032386	165.00	Ryan, Daniel C-341410	210.00
Durham, Robert Blakely, C-1123681	150.00	St. John, Frank Love, C-906230	150.00
Merritt, Harold Dutton, C-562695	106.25	Shea, Martin Coyle, C-905379	106.25
Miller, William Laval, C-906583	150.00	Shell, Erby, C-319166	116.87
Poovey, George W., C-740187	150.00	Smith, Larkin, C-907043	225.00
<i>SOUTH DAKOTA</i>			
Craig, Dickey Willard, C-1350356	125.00	Stanley, Robert Hendricks, C-373268	225.00
Crawford, James Harry, C-1349751	125.00	Stem, Leon Thayer, C-168590	125.00
Donley, John Stafford, C-517395	125.00	Teachout, Stanley Ross, C-1450011	150.00
Eckert, Earl Oliver, C-1351417	106.25	Thomas, George Conner, C-625834	125.00
Hazle, William A., C-780560	281.25	Thompson, William Gary, C-612288	106.25
Hunt, William Moody, C-1240588	150.00	Wade, Bruce, C-636982 (guardian, R. B. Wade)	106.25
Mertens, John Joseph, C-493239	150.00	Wallace, John William, C-200634	150.00
Muchow, Arthur Herman, C-388387	150.00	Walker, John Hamilton, C-160391	106.25
Rayburn, Robert, LaVerne, C-154298	125.00	Webb, Floyd, C-1329469	125.00
Warren, Howard H., C-1243948	175.00	Weed, Lee Henderson, C-187874	106.25
Wright, Oscar Reilly, C-764056	150.00	Wiggins, Milton Cayce, C-398496	125.00
<i>Supplemental list</i>			
Quirk, Patrick John, C-500915	150.00	Wilcox, Robert Clive, C-378152	125.00
Stevens, George Alfred, C-906342	187.50	Williams, Thomas, C-423331	210.00
<i>TENNESSEE</i>			
Adams, David Porterfield, C-488039	125.00	Williams, Roby, C-456131	165.00
Anderson, Henry Osgood, C-413994	125.00	Willien, William Fleming, C-237263	150.00
Andrews, James Lindsay, C-1117929	187.50	<i>Supplemental list</i>	
Apperson, John Wright, C-211373	106.25	Carr, Hilton Rice, C-1137425	125.00
Armstrong, Bedford E., C-339281	125.00	Conner, Wayne Asbury, C-1113807	125.00
Beaman, Archie Keith, C-1337186	106.25	Jones, William W., C-513420	125.00
Bly, Robert, C-1285218	137.50	Reece, Brazilla Carroll, C-1379438	125.00
Boone, Daniel Hilliard, C-1123303	150.00	Shonn, John Bell, C-423686	150.00
Bradley, John W., C-589194	125.00	Thetford, Alphonso, C-123856	125.00
Brown, Emmett E., C-1110682	150.00	<i>TEXAS</i>	
Brown, Ernest Clairborne, C-220781	125.00	Adams, Roy Hodge, C-906789	125.00
Brown, Arthur L., C-585950	106.25	Alguler, Roy L., C-198145	125.00
Brumit, Phillip Isaac, C-208018	180.00	Anderson, George R., C-269780	150.00
Buckles, Walter Avory, C-395465	180.00	Anderson, James Leroy, C-1433302	125.00
Burks, James W., C-1121890	206.25	Austin, Charles Jeff, C-832375	195.00
Burnett, Paul F., C-636874	106.25	Bagaley, Edward Thomas, C-203125	125.00
Bush, Martin Marshall, C-263698	137.50	Baker, Oscar Lindsey, C-238778	165.00
Cable, Thomas William, C-267451	180.00	Baldwin, John Browning, C-1288595	125.00
Clary, William Franklin, C-283695	187.50	Barend, Ira Charles, C-431365	137.50
Cotten, Leon D'Castro, C-529112	125.00	Barlow, Rayford E., C-231926	150.00
Crews, John Durst, C-392071	125.00	Barnes, William Wallace, C-340779	127.50
Cross, James, C-256515	116.87	Barr, Jesse William, C-88177	150.00
Curran, John A., C-133581	106.25	Batemen, William Houston, C-405326	116.87
Curtis, Harry William, jr., C-461651	180.00	Bell, Alexander Deacon, C-315152	180.00
Dance, Ernest Franklin, C-1331337	106.25	Bellmont, Leo Theodore, C-211716	150.00
Davis, Thomas Lyles, C-330859	187.50	Benson, Walter David, C-512864	137.50
Du Vergey, Charles Phillip, C-254919	150.00	Benton, Jonas Alfred, C-252912	165.00
Dyer, Lloyd E., C-170530	150.00	Bixler, Joseph Glenn, C-300151	125.00
Ellis, Nathaniel Watson, C-486206	137.50	Blackwell, William G. L., C-1323387	125.00
English, Thomas Young, jr., C-828540	150.00	Blanchard, Carey Sneed, C-275792	165.00
Franklin, William Easley, C-252393	150.00	Blann, Joe H., C-452038	116.87
Frater, Homer B., C-209280	106.25	Bomar, Spencer Edmund, C-464439	195.00
Fredrickson, John Robert, C-299595	106.25	Borden, Joseph Lee, C-318220	125.00
Galloway, Robert Edmunds, C-165860	106.25	Braun, Harry E., C-275619	125.00
Gant, Albert Minter, C-431991	125.00	Briscoe, Charles S., C-276924	150.00
Garrett, Leslie, C-268548	127.50	Brotherson, Guy Lester, C-1260961	116.87
Gilbreth, Florian R., C-845450	116.87	Brown, Clarence S., C-286245	187.50
Griggs, Cardwell William, C-399263	165.00	Brown, Lindsley M., C-1329065	187.50
Hackney, William Loretz, C-1335964	106.25	Brown, Joseph Leslie, C-567994	150.00
Hammond, LeRoy H., C-616464	150.00	Brownlow, Joseph Leonard, C-1295919	106.25
Hampton, John Erwin, C-215827	150.00	Bruce, Grover Cleveland, C-261629	125.00
Hatcher, William Benson, C-327098	125.00	Bush, Howard Marion, C-265316	150.00
Hathaway, Caleb Rutherford, C-198158	225.00	Bynum, Willis Mark, C-301742	106.25
Harris, Albert Wynne, C-160667	150.00	Cameron, Burr Solomon, C-236420	106.25
Jeter, Joshua Edgar, C-1343542	150.00	Campbell, Robert Keener, C-332911	125.00
Johnson, Robert Tipton, jr., C-518149	125.00	Campbell, William Edward, C-252125	150.00
		Carlson, George Nathaniel, C-260532	150.00
		Carpenter, Eugene R., C-1324922	150.00
		Carson, Earl James, C-380252	150.00
		Coffey, Dell Edw., C-1286110	137.50
		Coney, Mason Cleveland, C-159380	125.00
		Coyle, Arthur J., C-1323604	165.00



Cox, Lee B., C-1433964	\$125.00	Leatherberry, George S., C-1328740	\$106.25
Cox, Thomas M., C-1340508	125.00	Leftwich, Snowden Marshall, C-174952	150.00
Chadwell, Leonard Shirley, C-297912	116.87	Legnard, John B., C-163839	150.00
Chandler, Richard Olney, C-1431494	106.25	Leonard, Stark E., C-636725	150.00
Christman, Clarence Daniel, C-1301395	125.00	Leslie, Leland Lloyd, C-1292327	125.00
Craig, Harold L., C-551337	106.25	Lindecum, Addison L., C-1328706	150.00
Crittenden, Eugene Wilkerson, C-154033	165.00	Linehan, Will John, C-819135	106.25
Crome, Conrad Fink, C-364252	150.00	Lockhart, Delta Epsilon, C-1321531	150.00
Crosby, James Hardin, C-202968	125.00	Loomis, Edgar W., C-596339	206.25
Crow, Floyd Arnold, C-1290927	106.25	Lovell, Clyde W., C-451258	125.00
Culp, Alexander B., C-360481	150.00	Mann, Samuel Richard, C-905813	150.00
Cunningham, William Burt, C-188626	106.25	Mason, Clinton Carmack, C-221064	150.00
Curtis, Thomas Blakemore, C-905182	125.00	Marshall, Clyde Morgan, C-150655	106.25
Daffan, George Q., C-1433706	125.00	Maverick, Maury, C-263050	125.00
Darby, Tilghman O., C-1429154	150.00	Maxwell, Jesse J., C-1428653	106.25
DeGrummond, Henry Clay, C-860142	125.00	McCain, Clifford, C-471581	125.00
Delano, Herman Stevens, C-508224	106.25	McClain, John W., C-318788	125.00
De Verts, Frank Alexander, C-905349	150.00	McClain, William Elvage, C-363276	187.50
Devine, Albert Elder, sr., C-270707	187.50	McClellan, Clarence L., C-1246343	125.00
Dickson, Albert Maxcy, C-1123353	106.25	McCollough, Irvin Randolph, C-1289069	150.00
Dinwiddle, Robert A., C-1328851	125.00	McDaniel, Alfred Clifton, C-144650	187.50
Dotson, Eugene Malcolm, C-1328223	125.00	McDonnell, Aloysius V., C-128783	150.00
Durant, Ira E., C-1429740	165.00	McGale, David A., C-1323914	150.00
Durham, Louis A., C-1325731	150.00	Merrem, Leslie Crane, C-208562	125.00
Egbert, Orville E., C-319102	150.00	Meyers, Harry, C-574278	195.00
Elliott, Wellwood Clifton, C-378850	137.50	Middleton, Jackson, C-636560	210.00
Everall, Ben C., C-1224658	206.25	Milam, Cecil A., C-905420	137.50
Everett, James P., C-458015	106.25	Miller, Claude Davoll, C-1285167	125.00
Fickessen, William Robert, C-383667	150.00	Miller, Robert Finney, C-1290645	150.00
Fields, Barney Winston, C-341341	125.00	Mitchell, Leonard G., C-370076	187.50
Fillmore, Hartson Dustin, C-1326006	150.00	Monk, Walter C., C-1289710	106.25
Fletcher, Robert Stell, C-235714	116.87	Morgan, James Benton, C-85301	125.00
Franks, Grover Cleveland, C-211724	106.25	Moses, Andrew, C-234055	125.00
French, Frank Davis, C-611911	206.25	Moses, Robert Lewis, C-544425	125.00
Frey, Harry, C-1182243	125.00	Murphy, Ewell E., C-262736	106.25
Frost, Marion Morgan, C-440056	106.25	Murray, Joseph Jackson, C-307931	125.00
Fullerton, Clarence B., C-443622	125.00	Muse, Ernest Cavin, C-1434678	150.00
Garrett, George Harvey, C-1324501	150.00	Nesbit, William Edward, C-489490	125.00
Gaston, Alpheus Dickerson, C-393025	125.00	Ostrom, Peter V., C-293901	180.00
Gentry, Brady Preston, C-1320189	150.00	Paige, Wendell Heath, C-262454	125.00
Glick, Edward Franklin, C-94126 (guardian, Ida May Glick)	150.00	Painter, Orval C., C-280091	106.25
Glover, Henry Clay, C-905473	187.50	Parrott, Farley Crafford, C-312521	150.00
Gore, Vernon, C-343949	106.25	Paschall, Ancil E., C-275645	106.25
Graham, Clyde Burrell, C-14742	165.00	Pearsall, Francis Stanley, C-217587	106.25
Graham, Malcolm J., C-289640	150.00	Pedigo, William Sherman, C-238735	150.00
Grant, Thomas P., C-450755	150.00	Peel, Dock D., C-1156890	106.25
Gray, Jessy Franklin, C-1266432	125.00	Perkins, James I., jr., C-782125	106.25
Greeman, Nelson William Linton, C-594040	125.00	Porter, Irving Dalton, C-215893	150.00
Greer, Hal Irby, C-239489	125.00	Prather, Robert Marion, C-152653	125.00
Grogan, Roy Lee, C-535358	125.00	Price, Edward Humphrey, C-274512	125.00
Hall, John Clarence, C-891945	106.25	Rader, Frank Kearns, C-490112	125.00
Hamlin, Carl O., C-1433354	150.00	Reeves, Emory West, C-253441	125.00
Handly, Lucius Lamar, C-308627	125.00	Reinhardt, Daniel E., C-1322509	125.00
Hankins, Stayton Marshall, C-172615	125.00	Rickard, Herbert E., C-1299997	150.00
Hardway, Orestes Elmer, C-230537	206.25	Rieck, Hugh Wm., C-603265	150.00
Hatfield, Walter H., C-816984	125.00	Rike, William F., C-1297946	225.00
Harp, John Holland, C-1290362	106.25	Robbins, John C., jr., C-321939	106.25
Harrell, Theodore H., C-287533	218.75	Robinson, Guy Thornwell, C-318462	125.00
Harrington, Sul Ross, C-1295736	106.25	Robinson, Henry Meyer, C-477103	106.25
Harrison, Louis Jay, C-531479	175.00	Rodgers, Rollin W., jr., C-250369	125.00
Haubold, Egon Gus, C-1290346	150.00	Ross, Neale Edward, C-392778	150.00
Heckler, Charles E. E., jr., C-1335223	106.25	Sanders, Randolph Ramsay, C-261950	106.25
Helm, Dury L., C-1320762	125.00	Sanford, Harold Mizner, C-471322	137.50
Hennessey, Carleton T., C-403401	125.00	Scott, Sanford, C-475234 (guardian, Joe M. Scott, jr.)	125.00
Hill, Willard Dimock, C-401771	125.00	Scotten, Frank Dean, jr., C-314584	125.00
Hills, Delbert DeWitt, C-278975	150.00	Scully, John Henry, C-491933	195.00
Hiner, Bert Cecil, C-410177	150.00	Schwald, Norman A., C-246281	150.00
Hitt, Joe L., C-1167578	106.25	Seagraves, Charles, C-378435	137.50
Holman, William Shields, C-1431793	225.00	Sharp, Roy Franklin, C-165695	106.25
Howard, Henry Lee, C-252295	165.00	Simpson, Sloan, C-1325458	281.25
Howell, Robert Lee, C-164092	125.00	Sinclair, Wm. Carl, C-1288072	106.25
Hunsaker, John Everett, C-323284	106.25	Smith, Edward Coombs, jr., C-235874	150.00
Hyman, Joseph Henry, C-350046	150.00	Smith, Vinny Leander, C-129110	150.00
Hyslop, Wilbur Riley, C-265766	125.00	Snyder, Milton Allan, C-625564	125.00
Imel, Edward Stanton, sr., C-106338	150.00	Southworth, Wm. A., C-569231	125.00
Irby, Benjamin Earle, C-199858	106.25	Spencer, Edwin Ray, C-299501	125.00
Jackson, Noah Riley, C-1430280	125.00	Spencer, Paul Guy, C-285697	150.00
Jackson, Joseph Brown, C-1299687	125.00	Stackable, John Bernard, C-318452	150.00
Jackson, Will E., C-318119	312.50	Stafford, Earl, C-1291992	125.00
Jameson, Roy Abram, C-1294634	165.00	Standifer, Charles Herbert, C-822559	150.00
Jennings, William A., C-20264	125.00	Starnes, Mert Hawkins, C-425133	125.00
Jones, Hubert Blackburn, C-230580	150.00	Stell, Leonard Hampton, C-145014	106.25
Jones, Joseph Clifford, C-1324126	150.00	Stephan, Karl George, C-856500	106.25
Johnson, James Jefferson, C-255919	150.00	Stewart, Charles Robert, C-312925	187.50
Johnson, William B., C-255921	125.00	Stiller, George Milwayne, C-298036	106.25
Kelly, Ben F., C-276209	106.25	Strong, Elmer Dwight, C-1257592	125.00
Kelsey, Everett E., C-289216	125.00	Swonger, J. Boyd, C-198103	150.00
Kershner, William Perry, C-828140	150.00	Swope, John Douglas (guardian, L. M. Swope), C-299474	106.25
Kievlav, Charles E., C-521408	106.25	Suggs, Frank, C-471133	206.25
Kile, Sherman Clarke, C-1288159	150.00	Tallmadge, Frederick A., C-1285635	165.00
King, William Jesse, C-441333	150.00	Taubee, James Meniffee, C-470716	125.00
Knight, Samuel Reuben, C-802385	106.25	Temple, Thomas Latane, jr., C-239903	125.00
Kveton, Patrick Henry, C-1285243	150.00	Terrell, Alexander Watkins, C-163086	106.25
Landrum, Marvin M., C-100141	125.00	Thomas, Lawrence G., C-1086267	150.00
Lange, August F., C-424961	187.50	Thompson, Donald Raines, C-230774	125.00
Lansing, Dudley Kenneth, C-545200	195.00	Thompson, William Roy, C-1329185	106.25
		Tillman, Adolph S., C-471801	150.00
		Toland, William A., C-1288297	225.00



Tongate, James Monroe, C-197303	\$116.87	Cammer, Claude R., C-120122	\$125.00
Tomlin, Morell, C-304279	165.00	Campbell, Clyde Augustus, C-1088537	106.25
Towery, Forrest Lee, C-196901	165.00	Christian, James R., C-675747	137.50
Tyson, John Thomas, C-1429633	150.00	Coffman, Frank, C-360475	106.25
Venable, Douglas Randolph, C-436658	150.00	Cole, Dean B., C-1037256	125.00
Vidrine, Grover Cleveland, C-430749	106.25	Cord, John Charshee, C-479646	106.25
Walker, Tom Percy, C-354755	125.00	Couper, James Hamilton, C-426861	125.00
Walton, James O., C-332151	125.00	Craddock, Abram P., jr., C-1383025	150.00
Ward, James Delano, C-368569	106.25	Culbertson, William R., C-1088293	125.00
Warner, Forbes H., C-906600	71.25	Daughton, John B., C-577731	150.00
Weinfield, Louis M., C-1329294	150.00	Davis, Simmons, C-464975 (committee, Piedmont Trust Bank)	106.25
Wheeler, Edgar Louis, C-376454	106.25	Divine, John Parker, C-554326	165.00
Wheelock, Ernest Eugene, C-508192	137.50	Duncan, Edgar Elbert, C-1381741 (committee, Frances G. Duncan)	125.00
Whisenant, Herbert Wesley, C-276995	125.00	Eastham, Granville, C-13907	125.00
White, Harold Le Roy, C-1395178	137.50	Elliott, Samuel Tilden, C-219045	150.00
Williams, Pascal, C-1261836	138.12	Ervay, Ernest Calvin, C-1335997	195.00
Winters, Raymond Cyprian, C-694815	125.00	Ewell, Nathaniel McGregor, C-508001	150.00
Witt, Roy R., C-260700	125.00	Fitts, John Blair, C-265335	125.00
Womack, Jesse Lee, C-373051	150.00	Foster, Edward Lee, C-1383057	125.00
Wood, Conan T., C-1292854	106.25	Frazier, William, C-521871	150.00
Yates, Milton Wallace, C-1426668	138.12	Fretwell, George Biscoe, C-342949	125.00
Yarbrough, John Welch, C-366608	106.25	Fugate, Charles Radford, C-908038	125.00
York, Edwin Ruthvan, C-177036	195.00	Gilbert, Chauncey McLean, C-506185	125.00
Younger, Louis Henry, C-1296454	250.00	Gilman, Alfred Kelly, C-241235	127.50
<i>Supplemental list</i>			
Barnes, Clifton L., C-232519	106.25	Hamilton, Thomas Marion, C-411651	125.00
Bibb, John Wells, C-1285095	125.00	Harnsberger, John Hopkins, C-159178	125.00
Byrd, John Homer, C-197889	125.00	Harris, William Aquilla, C-906094	218.75
Cannon, Adolphus, C-1258564	137.50	Harrison, Gunyon Mitchell, C-307722	165.00
Elledge, Raymond P., C-164946	125.00	Harrison, Robert Peyton, C-383936	106.25
Ficke, Arthur Davison, C-1256569	218.75	Hennelly, James Hannan, C-275893	106.25
Grau, George R., C-482903	165.00	Herbert, Julius Melville, C-258127	106.25
Greenwood, Cabell A., C-1430327	106.25	Hewitt, Marion Stetson, C-1383426	180.00
Griffin, Alfred T., C-327060	195.00	Holladay, Gray G., C-1096992	150.00
Harrison, Louis Jay, C-531479	175.00	Hooten, Claude Gibson, C-1122857	125.00
Hightower, John Hallman, C-544722	125.00	Hughes, James Francis, C-477091	125.00
Hill, Thomas Elroy, C-1322507	106.25	Hulvey, Charles Newton, C-517005	225.00
Innes, William Henry, C-630906	125.00	Humphrey, William Lodge, jr., C-211492	125.00
Kregel, Mark G., C-1329514	106.25	Hundley, Robert G., C-252335	106.25
Markland, Hugo Leonard, C-620732	106.25	Hutcheson, Robert S., C-534309	106.25
Milledge, John, C-773382	180.00	Ingram, Sylvanus L., C-1096686 (committee, Alice Ingram)	106.25
Oakley, Gurney Orlando, C-1257464	180.00	Jacob, Clyde Hancock, C-332213	125.00
Peyton, Robert Lloyd, C-379692	137.50	Jeffers, George Linwood, C-351738	106.25
Pundt, Augustus N., C-1338087	106.25	Jones, John Whittier, C-179557	106.25
Saunders, Thomas Henry, C-213521	125.00	Kinsey, Henry Clay, jr., C-208440	106.25
Smith, Harry Lewis, C-437715	125.00	Knight, Laurence Edwin, C-205671	125.00
Spencer, Shelby Cruthirds, C-520547	187.50	Lancaster, Paige Irving, C-478618	125.00
Thompson, Thomas Raymond, C-685018	106.25	Leach, George Obed, C-905400	250.00
Townsend, Edwin Roy, C-1303931	125.00	Lee, Henry Daniel, C-439857	116.87
Trenkle, Otto, C-906398	111.25	Long, Hugh Omar, C-1337440	127.50
Williams, Marcus Earles, C-1382675	137.50	Manley, Jethro, C-429208	195.00
Zooman, Albert Benjamin, C-360102	165.00	Martin, Edward W., C-1097086	125.00
<i>UTAH</i>			
Bardsley, Jesse, C-1246260	106.25	Massey, William Broadus, C-249735	125.00
Clark, Oliver R., C-1250907	125.00	McCluer, Barton B., C-217781	125.00
Field, George Joseph, C-905504	125.00	McKenney, James Baldwin, C-280938	106.25
Lemon, Frank James, C-128344	150.00	McLeod, Alexander, C-1382423	150.00
Murray, Arthur Lapham, C-246747	150.00	Meade, Everard Kidder, C-239556	125.00
Openshaw, Clarence Rdy, C-239517	150.00	Menefee, Marvin James, C-419401	125.00
Snyder, Fred Fulmer, C-305288	106.25	Meredith, Algion R., C-174487	106.25
<i>Supplemental list</i>			
Rafferty, Charles Edward, C-405768	106.25	Moss, Charles Curtis, C-549241	162.50
<i>VERMONT</i>			
Abernethy, Landen, C-449239	125.00	Nalle, Owen, C-626232	137.50
Bullock, William Lyman, C-130370	125.00	O'Brien, John, jr., C-145892	125.00
Burns, John James, C-1019547	106.25	Odenthal, Hugo John, C-813153	125.00
Clark, Frederick Ellsworth, C-525126	206.25	Parsons, George Lake, C-1378382	165.00
Delehanty, Nicholas James, C-513387	150.00	Patterson, Frederick W. McL., C-320063	206.25
Fisher, Benjamin W., C-1001233	106.25	Perkins, Lewis Bryant, C-511902	150.00
Hamilton, James Madison, C-134005	180.00	Petty, William Edward, C-1376903	106.25
Hayes, George Eugene, C-1409545	137.50	Pillow, Benjamin T., C-281127	125.00
Hayes, William Francis, C-1014962	116.87	Powell, Matthew Jones, C-605573	106.25
Kendrick, Jack Boyce, C-1003757	106.25	Prossie, Alan Brooks, C-169205	125.00
Kerrigan, John P., C-350448	150.00	Reynolds, Robert Henon, C-279252	106.25
Mayhew, Horace Charles, C-484723	116.87	Robeson, John Maxwell, C-470051	206.25
McProud, Wilbur C., C-169663	150.00	Robinson, Julian McG., C-190298	150.00
Morrill, William Henry, C-1007694	125.00	Robinson, Malcolm Graeme, C-610863	106.25
Shaw, Walter S., C-1406077	137.50	Ross, John James Wise, C-205406	150.00
Sumner, Charles Stewart, C-189636	180.00	Royster, Royall Hobgood, C-1117643	106.25
Stoughton, Perley M., C-1014853	125.00	Rust, Ben Wood, C-643608	106.25
Wood, Charles Clement, C-12836	106.25	Ryder, Ollie A., C-291788	125.00
Wright, Raymond S., C-1409067	106.25	Sanford, Joseph Lipscomb, C-216850	206.25
<i>VIRGINIA</i>			
Addison, John Daingerfield, C-205585	125.00	Scott, William Samuel, C-1092797	125.00
Allen, Morris Simpson, C-614449	165.00	Sears, Charles Edward, C-585681	150.00
Anderson, George James, C-541896	150.00	Sebiakin-Ross, Vladimir A., C-1095840 (committee, Mrs. Nellie Sebiakin-Ross)	180.00
Barnes, Clarence Elwood, C-183612	106.25	Shamburger, Lacy Lee, C-296071	125.00
Betts, Claude S., C-461130	106.25	Sharman, Herbert, C-906218	71.25
Blake, Monroe Heath, C-237519	125.00	Shepperson, Charles Marsh, C-1099810	125.00
Boushall, Thomas Callendine, C-636753	125.00	Shriver, Alfred Wallace, C-283375	125.00
Brockett, Clyde Waring, C-1093919	106.25	Sigmund, Robert, C-905611	71.25
Brown, John Dorsey, C-371797	125.00	Stancil, Jasper Newton, C-1090120	116.87
Brown, Ralph Waddell, C-477848	150.00	Summers, Forest T., C-400926	125.00
Buchanan, John J., C-1085414	106.25	Towles, William C., C-1380924	106.25
Bunkley, William H., C-414637	125.00	Trow, Walter Gordon, C-251020	206.25
		Trower, William Bell, C-1088110	125.00
		Tuck, David Asa, C-476470	106.25
		Turner, Robert Marshall, C-239706	125.00
		Turner, Walter Lee, jr., C-293166	106.25



Van Dervoort, Jameson, C-243106	\$125.00
Varney, Frank Burton, C-497137	165.00
Vittum, Charles Calvin, C-1005975	106.25
Waller, James A., jr., C-1375983	125.00
Weaver, Robert H., C-256952	127.50
Wedderburn, Frank A., C-305838	130.00
Whitehouse, Edwin Hayes, C-258241	125.00
Whittle, William Murray, C-1096214	150.00
Wiltshire, Turner Hill, C-371803	187.50
Worrell, Wise, C-331038	137.50
Young, Edgar Williams, C-144499	150.00

## Supplemental list

Boyden, Malcolm Cole, C-1094880 (guardian, Seaboard Citizens National Bank)	150.00
Crump, Edward F. C., C-1382332	106.25
Jones, John Page, C-328705	106.25
Lester, Claude Earl, C-291525	187.50
Lochwitzky, Alexander, C-1042407	150.00
Mabrey, Warren Lee, C-1222978	243.75
Marlow, Howard Waring, C-301572	125.00
Repass, Merle Marion, C-316991	106.25
Roden, Edwin Lee, C-906913	106.25

## WASHINGTON

Akers, Edgar William, C-423757	127.50
Ambler, Harry Atwood, C-431653	150.00
Angove, Clarence Viriden, C-161009	106.25
Babcock, Loren Robertson, C-1281109	106.25
Beach, George William, C-1401460	150.00
Bender, William Henry, C-1400173	116.87
Bogges, Robert Edward Lee, C-155773	116.87
Bowling, George Isaac, C-151055	36.25
Bradley, William Joseph, C-364728	137.50
Branchflower, Lyle E., C-239063	106.25
Brockett, Norwood W., C-1400247	150.00
Brown, Charles, C-1278018	150.00
Brown, Ira C., C-905200	180.00
Burr, Benjamin Emmons, C-440960	125.00
Burson, Henry Clay, C-466155	150.00
Campbell, Arthur R., C-680468	125.00
Carufel, Edward James, C-1284419	106.25
Cashion, Michael John, C-160549	71.25
Chase, Clifford Earl, C-264583	187.50
Cheney, Joseph Curtis, C-281751	106.25
Coe, Frank Almer, C-430116	150.00
Coffey, Edgar Nathan, jr., C-1401688	137.50
Coles, Paul David, C-266715	106.25
Coulter, Waldo Wendell, C-136170	125.00
Cox, Edward Wirt, C-382203	150.00
Cusick, John H., C-1400562 (guardian, Mary Cusick)	106.25
Dean, John Ralph, C-472252	150.00
Dorsett, Karl Charles, C-375219	150.00
Drain, Jesse W., C-407956	150.00
Drew, Charles Wallace, C-314125	150.00
Drown, Ashley M., C-256433	106.25
Eaton, Charles Edward, C-905937	150.00
Evans, Donaldson Hampton, C-1276965	165.00
Everly, Ronald Edward, C-1275295	137.50
Farrell, Theron L., C-317605	137.50
Ferry, David William, C-611798	125.00
Fotheringham, Stuart Gano, C-1400711	106.25
Gallagher, Lawrence James, C-1282877	150.00
Gaston, George C., C-105894	106.25
Gill, Edwin Stanton, C-1400326	165.00
Ghering, Roscoe L., C-308006	125.00
Graves, Harold Francis, C-276935	106.25
Grennell, Lloyd Clary, C-362358	106.25
Gribble, Gary Charles, C-527964	106.25
Hall, Edward Everett, C-830087	150.00
Harkins, Earl Henry, C-382743	165.00
Hart, DeLoss, C-1281567 (guardian, Ada L. Hart)	106.25
Helmer, Phil Franklin, C-324898	106.25
Hickerson, Joseph B. L., C-383168	187.50
Hoff, Einar, C-322832 (guardian, Anna M. Hoff)	125.00
Hollander, Tyre H., C-1283371	106.25
Horr, Ralph Ashley, C-598928	125.00
Houser, Paul Willard, C-445415	125.00
Howe, George Brazier, C-905383	195.00
Hynds, Arthur August, C-283494	106.25
Kessey, Raymond Johnson, C-905309	195.00
Keys, Walter, C-511705	195.00
Kroger, Harry Albert Richard, C-906046	71.25
LaMarche, Elbert Eugene, C-339548	125.00
Legg, Emmett J., C-1400281	125.00
Loeff, Hans Walter, C-417374	125.00
McDonald, Joseph Malcolm, C-744508	150.00
McBraun, James B., C-1275606	106.25
McGirr, Horace Donald, C-13388	106.25
McIntyre, Harry John, C-250313	106.25
Mantor, Ralph Edgar, C-508183	116.87
Maryatt, Roy L., C-556352	125.00
Miller, Edmund Jackson, C-1345485	106.25
Mitchell, James Buckley, C-1282993 (guardian, Charles O. Bates)	125.00
Mitchell, Whiting B., C-906909	125.00
Murphy, Thomas Berton Niles, C-329044	125.00
Nelson, John Francis, C-701763	150.00
Olsen, Amos Floyd, C-225541	106.25

Pape, Glenn E., C-322447 (guardian, Seattle Trust Co.)	\$125.00
Pippin, William H., C-293317	125.00
Pittson, Harry, C-230542	127.50
Rice, William Peter, C-545547	150.00
Rinearson, Meldrum McCown, C-543561	125.00
Ristine, Earl F., C-361571	150.00
Rosmond, William D., C-200703	106.25
Runnels, Garland Dee, C-403602	137.50
Sayres, Arthur Richards, C-331096	125.00
Schumacher, Herman Oscar, C-257713	106.25
Smith, Irving Davenport, C-236743	150.00
Strome, Carey Lloyd, C-1283584	106.25
Sullivan, Mitchell Sanborn, C-1280038	106.25
Taft, George Courter, C-482324	106.25
Thaanum, Dean Charles, C-232357	106.25
Wale, Garland Barber, C-172226	137.50
Wardell, Henry R., jr., C-1280730 (guardian, Mrs. Mabel Wardell)	165.00
Ware, Thomas Grant, C-345117	106.25
Winslow, Guy H., C-246729	125.00
Winters, Henry Laurence, C-906011	187.50

## Supplemental list

Edgar, Eugene T., C-1283683	165.00
Hawley, Edgar Thomas, C-1283682	165.00
Heller, Richard Ignatius, C-268023	106.25
Hurd, Henry H., C-1280073	150.00
Pape, Glenn E., C-322447 (guardian, William V. Pape)	125.00
Shanks, Charles Robert, C-1361432	127.50
Todd, Dorian Ernest, C-1260508	106.25
Van Kirk, Asher Woolf, C-393740	150.00

## WEST VIRGINIA

Affolter, George Richard, C-1088346	125.00
Arnett, Ulysses G., C-1085127	150.00
Baker, James Ankrom, C-297519	125.00
Bates, Charles L., C-1094018	125.00
Bee, Archie, C-427354	125.00
Berthold, Arthur Vernon, C-284539	137.50
Blivens, Charles Edgar, C-240662	150.00
Bonsall, Judson, C-1079864	106.25
Bradley, Thomas R., C-229078	125.00
Bratt, George Gerald, C-252222	180.00
Brooks, Leonard L., C-212344	106.25
Butler, Stanley Corneallius, C-247126	125.00
Callison, Hayward C., C-1091784	106.25
Carrington, George Cabell, C-169624	150.00
Chesley, Charles Webster, C-624705	125.00
Conley, Philip Mallory, C-1085584	106.25
Corregan, Frank G., C-1088561	125.00
Edmiston, Andrew, jr., C-277977	106.25
Ferguson, Joseph Hart, C-905376	150.00
Ford, George Michael, C-200973	165.00
Friel, William Wheeler, C-298558	125.00
Godbey, Martin Van Buren, C-1376265	150.00
Goff, Tib Neuberry, C-1085837	150.00
Guiher, James Morford, C-455971	125.00
Gunn, Neale Richmond, C-1091677	125.00
Haan, Albert Edward, C-418858	165.00
Hall, Charles Clifford, C-260854	150.00
Hamilton, Lewis Stokes, C-462010	125.00
Jones, Thomas W., C-507832	150.00
Kirby, Luther Hill, C-132018	150.00
Knott, Arthur D., C-538528	150.00
Lambert, Asabel C., C-146933	125.00
Leu, Raymond H., C-1375872	125.00
Mayberry, Irvin William, C-1376941	150.00
McBee, Thomas J., C-1330313	125.00
McCue, Earl Newton, C-565524	187.50
McMillen, Herbert C., C-387259	250.00
Parsons, Alvah L., C-540740 (committees, H. P. Donley)	125.00
Peters, Albert Lee, C-1375764	150.00
Petty, Laurence Arthur, C-1090483	125.00
Pyles, Harry Harrison, C-398175	116.87
Roller, Francis Oliver, C-324807	106.25
Robertson, Wyndham Bolling, C-1376350	150.00
Schaffer, Wilhelm, C-151673	125.00
Shipley, Wood, C-534878	125.00
Shisler, George, C-364659	106.25
Smith, Frank C., C-318688	150.00
Snider, Robert James, C-168817	150.00
Staats, Charles Otmer, C-272905	187.50
Stasel, Brenace, C-098762 (guardian, Kenneth S. Kurtz)	106.25
Stewart, Melville, C-431571	125.00
Wever, George Lowry, C-906133	243.75
Woods, Peter Dick, C-363026	125.00

## Supplemental list

Gibson, Edmond Hannon, C-215722	125.00
Kearns, Frank M., C-307089	150.00
Trump, Chas. Samuel, C-277646	116.87

## WISCONSIN

Andrews, Clifford W., C-343330	187.50
Applin, Floyd W., C-1191128	150.00
Bailey, Paul Edward, C-276532	106.25
Ballard, James Allen, C-462901	150.00
Behrend, George Washington, C-461050	127.50
Beimdike, Henry Wendel, C-236981	210.00



Bengs, August H., C-1436887.....	\$210.00	<i>Supplemental list</i>	
Bergs, Frederick J., C-280352.....	125.00	Cousins, Marshall, C-905907.....	\$312.50
Berkbigler, Leonard B., C-1200627.....	127.50	Forkin, William Patrick, C-906469.....	150.00
Blenski, Michael Francis, C-906840.....	180.00	Fuller, Henry Chester, C-316262.....	106.87
Blixt, Edward F., C-1188818 (guardian, Gretchen Blixt).....	165.00	Judd, Ralph C., C-708961.....	125.00
Boerke, Edison Morse, C-440838.....	125.00	McCully, James, C-246340.....	218.75
Buchholz, August R., C-257163.....	180.00	Mussman, Harry Charles, C-1201050.....	125.00
Burns, James Francis, C-1194157.....	150.00	O'Neal, Orvil, C-1192646.....	150.00
Buss, Victor Irving, C-367958.....	150.00	Shewalter, George Milton, C-1162852.....	125.00
Caldwell, Edgar Newman, C-557448.....	225.00	Smedberg, Joseph Duncan, C-12105.....	150.00
Clemens, James Peter, C-360287.....	150.00	WYOMING	
Czaskos, Edmund Teofil, C-230271.....	150.00	Bennett, Bertram William, C-1257330.....	206.25
Darling, William S., C-1196860.....	150.00	Betts, William Hubert, C-507524.....	150.00
Darnieder, Francis Andrae, C-577985.....	106.25	Davis, Walter Floyd, C-475282.....	125.00
Davis, Dudley H., C-33464.....	106.25	Edmondson, William Otto, C-539183.....	125.00
Davis, Robert J., C-277517.....	106.25	Esmay, Rhodolph Leslie, C-358828.....	106.25
Dempsey, Gregory William, C-275873.....	180.00	Hynds, John, C-1257194.....	150.00
Derse, Anthony G., C-333388.....	180.00	Krueger, Herman Fred, C-98276.....	125.00
Dieckhoff, John Carl, C-1181882.....	125.00	Nicholas, Thomas Arthur, C-270060.....	103.25
Doherty, Leo Aloysius, C-197263.....	125.00	Peberdy, Joseph Horace, C-313010.....	165.00
Donaldson, Harry M., C-246045.....	125.00	Riner, Harry Martin, C-577743.....	137.50
Drake, Frank Nathan, C-219658.....	150.00	Rush, Roy Leslie, C-266209.....	125.00
Eberdt, Rexford Hildred, C-246694.....	165.00	Smith, William Francis, C-431025.....	225.00
Falligant, George Battey, C-1192870.....	125.00	Snyder, Otto Kerr, C-556897.....	150.00
Fenner, Fred A., C-518391.....	116.87	<i>Supplemental list—foreign</i>	
Fitz, Erwin Otto, C-305728 (guardian, Henry F. Fitz).....	125.00	ALGERIA	
Franklin, Leonard Irwin, C-485320.....	125.00	Corcoran, William Warwick, C-278405.....	125.00
Gay, John Briggs, C-384172.....	137.50	BRAZIL	
Gay, Welland, C-1092597 (guardian, Howard Green).....	108.25	Bell, James McKim, C-172438.....	125.00
Greene, Charles, C-1437783.....	125.00	CANADA	
Gritzmacher, Arnold Albert, C-245492.....	150.00	Daunais, Joseph Charles, C-1032197.....	150.00
Haight, Walter Lyman, C-415814.....	150.00	DeBessieres, Eloysius Santana, C-377103.....	150.00
Haverstick, Frank W., C-1199276.....	150.00	Dickinson, Raymond Nettleton, C-144690.....	125.00
Hays, Harland Roger, C-184690.....	106.25	Rogers, Alan, C-311547.....	106.25
Hill, Alvah Moore, C-1181558.....	165.00	Miller, Louis Linton, C-1058107 (guardian, Edith G. Miller).....	125.00
Hill, Emmett C., C-230233.....	137.50	CANAL ZONE	
Holmes, Benjamin Harrison, C-289104.....	150.00	Hilliard, Claude P., C-272908.....	106.25
Huberty, Ray C., C-541216.....	106.25	Tatelman, Edward Israel, C-682358.....	106.25
Imhoff, Martin Daniel, C-332027.....	250.00	CHINA	
Jameson, Arthur W., C-384399.....	125.00	Colbert, John William, C-346179.....	187.50
Johannes, Jacob Anton, C-252375.....	162.50	CUBA	
Jung, William Stanley, C-247772.....	137.50	Bales, Ernest Norment, C-1277543.....	137.50
Kampmeier, Arthur Jacob, C-268025.....	125.00	DOMINICAN REPUBLIC	
Kosak, Leo Stanley, C-492359.....	195.00	Shepherd, Grant, C-126739.....	150.00
Laing, De Witt B., C-573445.....	137.50	ENGLAND	
Lane, David W., C-1030763 (guardian, Louis Knellivolf).....	106.25	Trohear, Joseph, C-1054161.....	125.00
Leach, Milford Arthur, C-1123375.....	150.00	FRANCE	
Leffler, Robert Wallace, C-282313.....	125.00	Allen, Samuel W. K., C-610488.....	138.12
Lindbaum, Roland H., C-375855.....	243.75	Ailing, Roger Willis, C-164570.....	106.25
Linderud, Fritz Valdemar, C-476038.....	148.75	Barcas, Victor, C-1044629.....	150.00
Lyksett, Albert J., C-197270.....	150.00	Behar, Ely Maxim, C-307984.....	125.00
Lyon-Campbell, Arthur Francis, C-444659.....	150.00	Bradford, Leonard George, C-654495.....	116.87
Kirkpatrick, Lester Eugene, C-142704.....	137.50	Bush, Ellsworth B., C-655142.....	165.00
Krahn, George W., C-22930.....	125.00	de Poix, Elzear Paul, C-1063796.....	106.25
Markham, Harold E., C-496427.....	180.00	Goodrich, Edson E., C-636549.....	180.00
Marshall, Irving Davis, C-244552.....	106.25	Hardy, Hippolyte Leon, C-654923.....	187.50
Mayville, Edward Melville, C-210249.....	150.00	Hensley, Edwin Mather, C-185372.....	106.25
Merrill, Robert Allen, C-343573.....	187.50	Hoornbeek, Henry G., C-655028.....	150.00
Michels, Erwin Joseph, C-1197616.....	106.25	Jellum, Kristen, C-324935.....	125.00
Mitchell, Edward Oscar, C-476016.....	106.25	Kearney, William R., jr., C-655767.....	165.00
Moll, Norman, C-236302.....	106.25	Lacombe, George L., C-280934.....	150.00
Morley, Joseph Clark, C-314037.....	125.00	McDermott, Paul E., C-1276831.....	106.25
Myrick, Avery Leroy, C-1436588.....	125.00	Norman, Seaton, C-386701.....	225.00
Nathness, Albert, C-415939.....	210.00	Peck, Sedley C., C-360983.....	106.25
Nelson, Norman Oscar, C-253574.....	167.50	Riley, Thomas Erin, C-712893.....	162.50
Nicol, Alexander Lee, C-512214.....	137.50	Skaggs, Joe Lewis, C-351824.....	116.87
Nordquist, Eric, C-1195856 (guardian, Herman Nordquist).....	106.25	Stine, Harry E. N., C-653996.....	195.00
O'Brien, Harold Nelson, C-150433.....	125.00	GREECE	
O'Connell, George Francis, C-1196210.....	243.75	Bennett, George, C-1197880.....	125.00
Oliver, Joseph Henry, C-906080.....	125.00	HAWAII	
Oliver, Lawrence H., C-208116.....	125.00	Farrell, Andrew, C-655428.....	150.00
Perry, Orlando H., C-352947.....	106.25	Strather, Frederick, C-1272081.....	150.00
Plasecki, Stanley Edmund, C-1437179.....	187.50	Wright, John E., C-586751.....	108.25
Pippin, Ivan Beauford, C-578582.....	125.00	HUNGARY	
Plant, George Frank, C-488211.....	165.00	Wythe, George, C-793172.....	187.50
Plant, Joseph Henry, C-386145.....	125.00	IRELAND	
Prouty, William A., C-471888.....	150.00	Killikelly, Christopher, C-489428.....	195.00
Pruett, Eugene Francis, C-385731.....	106.25	JAMAICA, BRITISH WEST INDIES	
Rossmann, Fred, C-185719.....	150.00	Hall, Cecil Vincent Emerick, C-599916.....	106.25
Schneller, John Benjamin, C-448803.....	231.25	MEXICO	
Schoenfeld, Charles J., C-317316.....	150.00	Collier, Ellsworth B., C-1303152.....	125.00
Scott, Milton Harrison, C-747592 (guardian, Central Wisconsin Trust Co.).....	125.00	PERU, SOUTH AMERICA	
Seaman, Gilbert E., C-905521.....	312.50	Burdett, William Carter, C-305580.....	165.00
Sortomme, Richard Ferdinand, C-395656.....	243.75	PHILIPPINE ISLANDS	
Smith, Bert Louis, C-171729.....	195.00	Lagman, Raymundo, C-682615.....	137.50
Smith, Eugene Albert, C-905623.....	150.00	Tenorio, Mariano Flores, C-907108.....	125.00
Stavrum, Edwin R., C-1269886.....	125.00	Zabarte, Adrians Mallari, C-654483.....	137.50
Stophiet, Donald Stirling, C-306484.....	125.00		
Swarthout, Ellis Frank, C-215265.....	125.00		
Taylor, Bradley, C-308071.....	106.25		
Thompson, Charles N., C-1239762.....	106.25		
Turner, John, C-905879.....	312.50		
Tyler, Clyde Leroy, C-588268.....	125.00		
West, John Mathias, C-486417.....	195.00		
Wildish, Allen, C-1180480.....	210.00		
Woodworth, Leigh Jackson, C-474901.....	125.00		
Yorton, Andrew Henry, C-214573.....	137.50		
Zink, Philip Jacob, C-224295.....	281.25		



## PORTO RICO

Bird, Jorge, C-654745	\$125.00
Catala, Arturo, C-255067	116.87
Forestier, Fernando, C-176425	106.25
Giuliani, Francisco, C-653672	106.25
Lippitt, William Fontaine, C-906174	281.25
Rola, Edward C., C-171067	106.25
Serbia, Romulo, C-655172	106.25

## THE WORLD COURT

Mr. JOHNSON. Mr. President, I ask that there may be printed in the RECORD at this point a cablegram relating to the World Court received by me this morning from Paris from Mrs. Alva E. Belmont, president of the National Woman's Party of the United States.

Mr. MOSES. Mr. President, why not have it read?

Mr. JOHNSON. The Senator from New Hampshire suggests that the cablegram be read, but I think if it be printed in the RECORD it will serve the purpose.

The cablegram was referred to the Committee on Foreign Relations and ordered to be printed in the RECORD, as follows:

[Cablegram]

PARIS, March 29, 1932.

Senator HIRAM JOHNSON,  
Committee on Foreign Relations,  
United States Senate, Washington, D. C.:

Wish to urge adoption by Senate of reservation that if United States enters into World Court it shall first make certain that the code of law to be used by the court shall not contain inequalities based on sex. We find that League of Nations officials at Geneva insist upon going forward with Hague nationality convention discriminating against women, and are still trying to secure ratification of this convention as the beginning of a world code of law to be carried out by World Court. It is supremely important to American women not to lose their hard-won gains for equality by our country entering into any international agreement recognizing a system of law founded upon inequality between men and women. I wish to express to you the grateful appreciation by National Woman's Party of your leadership in this fight to keep American women from losing through international action any of the equality which has now been established in our country.

ALVA E. BELMONT,  
President National Woman's Party of the United States.

## PROPOSED PHILIPPINE INDEPENDENCE

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying paper, ordered to lie on the table:

To the Congress of the United States:

There is transmitted herewith a copy of a radiogram received from the chairman of the Philippine Civic Union and Federation of Labor.

HERBERT HOOVER.

THE WHITE HOUSE, March 30, 1932.

SEVENTH INTERNATIONAL CONGRESS OF MILITARY MEDICINE AND PHARMACY (S. DOC. NO. 74)

The VICE PRESIDENT laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying papers, referred to the Committee on Foreign Relations and ordered to be printed:

To the Congress of the United States:

I commend to the favorable consideration of the Congress the inclosed report from the Secretary of State to the end that legislation may be enacted to authorize an appropriation of \$10,000 for the expenses of participation by the United States in the Seventh International Congress of Military Medicine and Pharmacy, which will be held in Madrid in 1933.

HERBERT HOOVER.

THE WHITE HOUSE, March 30, 1932.

## PETITIONS AND MEMORIALS

Mr. ASHURST presented a petition signed by 6,151 citizens of Cochise County, Ariz., praying for the imposition of an import duty upon copper, which was referred to the Committee on Finance.

Mr. KEAN presented a resolution adopted by Group No. 419 of the Polish National Alliance of Perth Amboy, N. J.,

favoring the passage of legislation providing for proclaiming October 11 in each year General Pulaski's Memorial Day, which was referred to the Committee on the Judiciary.

Mr. WALSH of Massachusetts presented a petition of 235 citizens of the State of Massachusetts, praying for the passage of the bill (H. R. 8981) to provide for the establishment of a system of pensions for railroad and transportation employees and for a railroad pension board, and for other purposes, which was referred to the Committee on Interstate Commerce.

Mr. SCHALL presented a resolution adopted by the Republicans of Minnesota, in state-wide conference assembled, favoring the passage of legislation providing for the relief of claimants who sustained losses in the Minnesota forest fire of October 12, 1918, which was referred to the Committee on Claims. (See resolution printed in full when presented by Mr. SHIPSTEAD on the 28th instant, pp. 7107-7108, CONGRESSIONAL RECORD.)

Mr. SHORTRIDGE presented telegrams in the nature of memorials from R. F. Lynch, first vice commander American Legion Post, No. 46, of Culver City; Hon. George J. Hatfield, United States district attorney; Northern California Chapter, Disabled Emergency Officers, George K. Herzog, commander, of San Francisco; John G. Demuth; Lieut. Col. D. W. T. Thickstun, retired; Roy S. Stockton, commander Los Angeles County Council, American Legion; Volney P. Mooney, national judge advocate, Disabled American Veterans of the World War; Frieda Mooney, national commander Women's Auxiliary Disabled American Veterans of the World War; Robert A. Thiel, commander Los Angeles Chapter, No. 5, Disabled American Veterans of the World War; and Walter Clairville, commander California Hut Post, No. 273, American Legion, Los Angeles, all in the State of California, remonstrating against the passage of the bill (S. 3769) to amend the act entitled "An act making eligible for retirement, under certain conditions, officers and former officers of the Army, Navy, and Marine Corps of the United States, other than officers of the Regular Army, Navy, or Marine Corps, who incurred physical disability in line of duty while in the service of the United States during the World War," and requesting that the bill be recommitted for hearings and further consideration to the Committee on Military Affairs, which were ordered to lie on the table.

Mr. COPELAND presented a resolution adopted at the annual meeting of the Rolette County (N. Dak.) Taxpayers' Association, favoring the passage of the so-called Frazier bill, providing for agricultural relief, which was referred to the Committee on Agriculture and Forestry.

He also presented a resolution adopted at St. Paul, Minn., by the Minnesota Egg, Butter, and Poultry Association, indorsing the policies of the Department of Agriculture with respect to the dairy, poultry, and egg industry, and opposing further activities of the Government in assuming control of certain industries, which was referred to the Committee on Agriculture and Forestry.

He also presented the petition of Glens Falls (N. Y.) Unit, No. 233, of the American Legion Auxiliary, praying for the establishment of a Senate committee on veterans' legislation, and favoring an amendment of House bill 8578, relating to pensions for widows and orphans, which was referred to the Committee on Rules.

He also presented the petition of Wallace F. Randolph Auxiliary, No. 70, United Spanish War Veterans, of Yonkers, N. Y., praying for the passage of House bill 7230, providing for uniform pensions to widows, children, and dependent parents of certain war veterans, which was referred to the Committee on Pensions.

He also presented a memorial of sundry citizens of Sauger-ties, N. Y., remonstrating against the passage of legislation providing for the closing of barber shops on Sunday in the District of Columbia or other restrictive religious measures, which was referred to the Committee on the District of Columbia.

He also presented a resolution adopted by Capital City Branch, No. 29, National Association of Letter Carriers, of



Albany, N. Y., favoring the construction of an all-American canal between the Great Lakes and the Atlantic Ocean, which was referred to the Committee on Commerce.

He also presented a resolution adopted by the Yorkville Chamber of Commerce, of New York, N. Y., favoring the passage of legislation legalizing the manufacture of 4 per cent beer, which was referred to the Committee on Manufactures.

He also presented the petition of the Exchange Club of Oneida, N. Y., praying for the passage of legislation providing for the regulation and control of interstate bus and truck transportation, which was referred to the Committee on Interstate Commerce.

He also presented a petition of sundry citizens of Kingston, N. Y., praying for the passage of legislation providing for the regulation and control of motion pictures, which was referred to the Committee on Interstate Commerce.

He also presented a resolution adopted by the Chamber of Commerce of the United States of America, Washington, D. C., favoring a substantial reduction of governmental expenditures and the taking of all necessary steps to balance the Budget, which was referred to the Committee on Appropriations.

He also presented a resolution adopted by the Jefferson County League of Women Voters, of Watertown, N. Y., protesting against the proposed reduction in appropriations for the support of the Children's Bureau, which was referred to the Committee on Appropriations.

He also presented a resolution adopted by the Yorkville Chamber of Commerce, of New York, N. Y., and the New York County Committee of the American Legion, Department of New York, favoring the making of adequate appropriations for the maintenance of the Army, the Reserve Officers' Training Corps, the National Guard, citizens' military training camps, and civilian rifle clubs, which was referred to the Committee on Appropriations.

He also presented a memorial of Delaware Valley Post, No. 1020, the American Legion, of Narrowsburg, N. Y., remonstrating against any reduction in appropriations for the national defense, which was referred to the Committee on Appropriations.

He also presented a memorial of Canandaigua Post, No. 256, the American Legion, of Canandaigua, N. Y., remonstrating against the passage of legislation granting citizenship to aliens who object to bearing arms in time of war, which was referred to the Committee on Immigration.

He also presented petitions of several organizations in the State of New York, praying for the passage of legislation providing for the deportation of undesirable aliens, which were referred to the Committee on Immigration.

He also presented petitions of several religious and other organizations in the State of New York, praying for the ratification of the Geneva convention regulating the manufacture and distribution of narcotic drugs, which were referred to the Committee on Foreign Relations.

He also presented petitions of sundry organizations in the State of New York, praying for the prompt ratification of the World Court protocols, which were referred to the Committee on Foreign Relations.

He also presented a petition of sundry citizens of Greenwood, N. Y., praying for action by the Geneva conference looking to a reduction of armaments, and also praying that the United States be not involved in the Sino-Japanese difficulties, which was referred to the Committee on Foreign Relations.

He also presented a resolution adopted by the New York Academy of Medicine, favoring an amendment to the national prohibition law which would permit physicians to prescribe liquors for medicinal purposes under State restrictions, which was referred to the Committee on the Judiciary.

He also presented a resolution adopted at Utica, N. Y., by Charles H. Adrean Post, No. 625 (Inc.), the American Legion, of Utica, N. Y., favoring the passage of legislation granting to the several States control over the manufacture, transportation, and sale of intoxicating liquors, which was referred to the Committee on the Judiciary.

He also presented several memorials of citizens and religious and temperance organizations in the State of New York, remonstrating against the proposed resubmission of the eighteenth amendment of the Constitution to the States, and favoring the maintenance and enforcement of the prohibition law, which were referred to the Committee on the Judiciary.

He also presented a letter from the secretary of the Bar Association of Erie County, Buffalo, N. Y., giving the result of a referendum amongst its members on the question of the repeal of the Volstead Act and the eighteenth amendment of the Constitution, and stating "461 members voted for repeal and 50 members voted against repeal," which was referred to the Committee on the Judiciary.

He also presented a resolution adopted at St. Louis, Mo., by the National Crushed Stone Association (Inc.), favoring a congressional inquiry into the workings of the antitrust laws with a view to making certain amendments thereto, which was referred to the Committee on the Judiciary.

He also presented several resolutions of groups of the Polish National Alliance of New York City, Elmira, Buffalo, Peekskill, and Schenectady, all in the State of New York, favoring the passage of legislation providing for proclaiming October 11 in each year General Pulaski's Memorial Day, which were referred to the Committee on the Judiciary.

He also presented petitions and papers in the nature of petitions of several organizations and sundry citizens of the State of New York, praying for the passage of legislation providing for the cash payment of World War veterans' adjusted-compensation certificates (bonus), which were referred to the Committee on Finance.

He also presented memorials of sundry citizens and organizations in the State of New York, remonstrating against the imposition of a manufacturers' sales tax, which were referred to the Committee on Finance.

He also presented memorials of sundry citizens and organizations of the State of New York, remonstrating against the passage of legislation reducing the compensation of Federal employees, which were ordered to lie on the table.

#### TARIFF DUTY ON SUGAR

Mr. WAGNER presented a resolution adopted by the Brooklyn (N. Y.) Chamber of Commerce, relative to the adjustment of rates and duties as between raw and refined sugar, which was referred to the Committee on Finance and ordered to be printed in the Record, as follows:

Resolution adopted by the Brooklyn Chamber of Commerce at its regular meeting held at Brooklyn, N. Y., March 21, 1932

Whereas for upward of 200 years the city and port of New York has been the largest center of the sugar-refining industry in the United States, and whereas Brooklyn has always represented an important part of the industry in said port, its chamber of commerce, representative of its leading business interests, through its board of directors, desires to bring to the attention of the Congress of the United States and the appropriate governmental officials and departments the serious situation faced by the sugar-refining industry in the port of New York due to an apparently improper adjustment of rates of duty as between raw and refined sugar, and due to the cheapness of labor and operating expenses in Cuba, Porto Rico, Hawaii, Philippines, and other foreign countries.

The importance of these local refineries to the commerce and industry of the New York metropolitan area is shown by the fact that during the last 10 years they have paid \$184,570,604.91 for wages and supplies, consumed 4,002,059 tons of coal and 2,766,284 barrels of oil, docked 4,833 steamers, handled approximately 918,000 cars of freight, melted 14,189,954 tons of raw sugar, and paid approximately \$369,000,000 in customs duties.

There was imported into the United States during 1931 refined sugar amounting to 441,529 tons, of which amount 320,987 tons came from Cuba, as against only 1,182 tons in 1925. While almost no refining facilities existed in Cuba seven years ago, Cuban producers installed more and more machinery for the refining of sugar to be shipped here to compete on an unequal basis with refined sugars made from raw sugars which these same Cuban producers sell to United States refiners. This represents an uneconomic duplication of refining facilities already on hand in the United States and an attempt to supplant long-established American refiners whose operations have made possible the development of raw-sugar production in Cuba.

In 1930 Congress passed a tariff act, still in effect, which actually places a premium on the refining of sugar in Cuba. In this act there is imposed a duty of 2 cents per pound on Cuban raw sugar and 2.12 cents per pound on Cuban refined sugar, ignoring



the fact that a United States refiner requires 107 pounds of raw sugar to make 100 pounds of refined sugar, and therefore must pay 2.14 cents duty for every pound of refined sugar produced, as against a duty of 2.12 cents a pound on sugar refined in Cuba.

Under conditions as they exist, the domestic refining industry can not compete with the new island industries on anything like even terms. The refineries in the port of New York employ American citizens and pay to them current rates of wages, while competing with the product produced in Philippine, Porto Rican, and Cuban plants by labor which is paid less wages than an employee of a New York refinery could exist on. Not only does the domestic industry employ thousands of men in its refineries but thousands of others are employed in the manufacturing of supplies, mining of coal, production of oil, cotton bags, barrels, paper cartons, and other materials, all of which are used in large quantities in the industry.

At the present time, moreover, the Philippine independence bills of the Senate and House Committees on Insular Affairs contain provisions giving 112,000,000 pounds of Philippine refined sugar—the annual consumption of 1,120,000 people—free entry to our markets every year. The Senate committee calls attention to a moral obligation to the Filipino people, but we contend there is a greater moral obligation to our own people. In order to survive, the United States sugar-refining industry must have relief from such licensed invasions of its market and a duty on refined sugar that is sufficiently higher than the duty on raw to check the flood of imports from Cuba and other foreign countries, even including Germany, England, Czechoslovakia, Mexico, Salvador, and Haiti.

Since two refineries in the port of New York situated at Yonkers have been forced to close and the other refineries to run at reduced schedules largely because of this foreign competition, this matter is of prime importance to New York and vicinity, affecting as it does the local unemployment situation not only in the industry itself but in those industries which supply to these refineries coal, oil, bags, barrels, paper board, machinery, tools, and other materials: Therefore be it

*Resolved by the board of directors of the Brooklyn Chamber of Commerce,* That the conditions described should be brought to the attention of the Senators and Representatives of the State of New York as requiring their immediate consideration in respect to such action as may be proper to safeguard an American industry so vital to the business interests of Brooklyn and the port of New York.

#### PAYMENT OF WORLD WAR ADJUSTED-COMPENSATION CERTIFICATES

Mr. WAGNER presented a resolution adopted by the Common Council of the City of Oswego, N. Y., which was referred to the Committee on Finance and ordered to be printed in the RECORD, as follows:

Whereas the question of the payment of the adjusted compensation to those who served in the World War is now before the National Legislature for action: Therefore be it

*Resolved,* That this Common Council of the City of Oswego, N. Y., hereby goes on record as being in favor of paying this compensation at once; and be it further

*Resolved,* That the city clerk be, and he hereby is, directed to send a copy of this resolution to Hon. FRANCIS D. CULKIN, Member of Congress; Senators ROBERT F. WAGNER and ROYAL S. COPELAND.

I certify that the foregoing resolution was duly passed by the common council on the 21st day of March, 1932.

DAVID P. FITZGIBBONS, City Clerk.

Approved, March 22, 1932.

JOHN F. OTIS, Mayor.

#### THE WORLD COURT

Mr. WAGNER presented a resolution adopted by the Rochester (N. Y.) World Court Committee, which was referred to the Committee on Foreign Relations and ordered to be printed in the RECORD, with the signatures, as follows:

Resolution adopted by the Rochester World Court Committee, February 13, 1930

The undersigned members of the Rochester World Court Committee, including among their number individuals and the representatives of organizations holding varying opinions on political and international questions, unite in urging the United States Senate to ratify the protocols of adherence of the United States to the Permanent Court of International Justice when they are submitted by the President for ratification.

The members of the Rochester committee urge favorable action in the firm belief that by adhering to the court on the terms proposed the United States, without jeopardizing its own interests, will help maintain a judicial institution which was organized in large part by the efforts of its own citizens and which since its establishment has been effective in applying to international disputes the principles of justice and equity that are basic in the life of the American Commonwealth.

To this end, as constituents, the members of the committee urge the Senators from New York to vote for ratification when the protocols are presented, and as American citizens urge the Senate

Foreign Relations Committee to do everything in its power to encourage favorable action by the whole body of the Senate.

#### THE ROCHESTER WORLD COURT COMMITTEE.

Herbert W. Bramley, chairman, former president chamber of commerce; Harold W. Sanford, secretary, managing editor Democrat and Chronicle; Isaac Adler, councilman, city of Rochester (Republican); Joseph T. Alling, president Alling & Cory, chairman university trustees; Wesley M. Angle, former president chamber of commerce; Raymond N. Ball, president Lincoln-Alliance Bank & Trust Co.; Dr. Charles R. Barber, physician; Albert W. Beaven, D. D., president Colgate-Rochester Divinity School; Paul Benton, associate editor Rochester Times-Union; Helen D. Bragdon, dean University of Rochester College for Women; Daniel N. Calkins, president chamber of commerce; George A. Carnahan, former mayor city of Rochester; Mrs. Anna M. Chase, Rochester World Peace Committee; Mrs. Alice C. Clement, New York State Women's Law Enforcement Committee; Mrs. Frank T. Curtin, Catholic Women's Club; Mrs. Alice Peck Curtis, former president Women's City Club; Wendell J. Curtis, executive vice president Mechanics' Savings Bank; Harvey E. Cory, treasurer Alling & Cory Co.; Mrs. Henry G. Danforth, president board of education; Homer E. A. Dick, former Republican State senator; Charles R. Drake, former president Rochester Rotary Club; James P. B. Duffy, former member board of education; William F. Durnan, commissioner of public safety; M. H. Eisenhardt, vice president Bausch & Lomb Optical Co.; Elmer E. Fairchild, former president chamber of commerce; Right Rev. David Lincoln Ferris, bishop Episcopal Diocese of Rochester; Dr. Ralph R. Fitch, physician; former Supreme Court Justice Nathaniel Foote; Louis S. Foulkes, councilman, city of Rochester (Republican); Frank E. Gannett, president the Gannett Co., publisher Democrat and Chronicle and Rochester Times-Union; Mrs. Mary T. L. Gannett, Women's Peace Committee; Supreme Court Justice Willis K. Gillette; James E. Gleason, former president chamber of commerce; James W. Gray, member board of education; Edward A. Halbleib, former president chamber of commerce; Carl S. Hallauer, manager Bausch & Lomb Optical Co.; R. Andrew Hamilton, vice mayor city of Rochester (Republican); Thomas J. Hargrave, vice president Eastman Kodak Co.; Edward Harris, attorney; Mrs. Sydney M. Harrison, president Rochester Young Women's Christian Association; Charles Hoeling, dean of graduate studies, University of Rochester; William J. Hunt, Democratic county chairman; Miss Jeannette W. Huntington, president Woman's Union; Dr. Meyer Jacobstein, president First National Bank, former Congressman (Democrat); Alfred A. Johns, dean Mechanics' Institute; Roy C. Kates, general manager Democrat and Chronicle and Times-Union; Mrs. Frank Keiper, College Women's Club; Supreme Court Justice William F. Love; Frank Lovejoy, vice president Eastman Kodak Co.; County Judge William F. Lynn; Mrs. Clarence A. Macy, former president Rochester Church Women's Council; Arthur J. May, professor of history, University of Rochester; William DeWitt Manning, Democrat and Chronicle; Gilbert J. C. McCurdy, former president chamber of commerce; Miss Marion R. Meyers, former president College Women's Club; Edward G. Miner, secretary University of Rochester trustees, manufacturer; Mrs. Helen B. Montgomery, former president Northern Baptist Convention; Alice A. Newton, First Church of Christ Scientist; Charles S. Owen, mayor city of Rochester (Republican); T. Carl Nixon, former president Rochester Bar Association; Mrs. Nelson Peet, president College Women's Club; Mrs. Walter W. Post, president Rochester Church Women's Council; Dexter Perkins, professor of history, University of Rochester; Ernest Petry, president Rochester Rotary Club; Rev. Orlo J. Price, executive secretary Rochester Federation of Churches; Dr. Rush Rhees, president University of Rochester; Arthur Rathjen, former county chairman American Legion; Col. Thomas H. Remington, commanding Three hundred and ninety-first Infantry, United States Reserves; former Supreme Court Justice Harlan W. Rippey (Democrat); Mrs. Harry L. Samuels, Rochester Council of Jewish Women; E. Reed Shutt, attorney; Erwin E. Shutt, attorney, deputy attorney general; Dr. Arthur W. Smith, former president Rochester Rotary Club; Nelson E. Spencer, former county judge (Democrat); Charles L. Stanton, councilman city of Rochester; Leroy E. Snyder, vice president the Gannett Co.; James M. Spinning, president City Club, principal West High School; Simon N. Stein, president Stein-Bloch Co.; Mrs. Albert L. Stern, Rochester Council of Jewish Women; former Supreme Court Justice Arthur E. Sutherland, former president New York State Bar Association; Mrs. Emma B. Sweet, Women's Alliance, Unitarian Church; Supreme Court Justice Robert F. Thompson; Libanus M. Todd, chairman of the board, the Todd Co.; George S. Van Schaick, State superintendent of insurance (Democrat); Mrs. Blanche L. Van



Schalck, president Women's City Club; Eugene Van Voorhis, attorney; Mrs. Irving L. Walker, Rochester Council of Church Women; Herbert S. Weet, superintendent of schools; William E. Weld, dean University of Rochester College of Arts and Sciences; S. Wirt Wiley, general secretary Rochester Young Men's Christian Association; Roland B. Woodward, executive vice president chamber of commerce; James L. Whitley, Representative in Congress, thirty-eighth district (Republican).

#### GOVERNMENT IN BUSINESS

Mr. WAGNER presented a resolution adopted by the American Fruit and Vegetable Shippers' Association, at Chicago, Ill., which was referred to the Committee on Commerce and ordered to be printed in the RECORD, as follows:

Resolution on Government competition in business unanimously adopted by the American Fruit and Vegetable Shippers' Association at the Fourteenth Annual Business Meeting held at Hotel Sherman, Chicago, Ill., January 27, 1932

(Bulletin No. 1085)

Whereas there is a dangerously growing tendency on the part of the Government officials, legislators, and politicians generally to extend Government activities into commercial enterprises; and Whereas this form of competition which is made possible only through the utilization of tax moneys supplied by American business men and the people generally; and

Whereas business enterprise is commencing to feel keenly this form of Government competition with its own citizens: Therefore be it

*Resolved*, That the American Fruit and Vegetable Shippers' Association go on record as being strongly opposed to the Government engaging in any and all forms of business enterprise in competition with its own people; be it further

*Resolved*, That continuous and aggressive steps be taken with a view of having the Government withdraw from existing competition as soon as necessary preparation and adjustment can be made, and that we further vigorously oppose the Government entering upon any new enterprise which contemplates competition with American business institutions; and be it further

*Resolved*, That a copy of this resolution be sent to each member with request they promptly and aggressively handle matter with their Federal and State governmental representatives.

AMERICAN FRUIT AND VEGETABLE SHIPPERS' ASSOCIATION.

CHICAGO, ILL., February 12, 1932.

#### REGULATION OF INTERSTATE BUS AND MOTOR-TRUCK TRANSPORTATION

Mr. WAGNER presented a resolution adopted by the American Fruit and Vegetable Shippers' Association at Chicago, Ill., which was referred to the Committee on Interstate Commerce and ordered to be printed in the RECORD, as follows:

Resolution on motor trucks unanimously adopted by the American Fruit and Vegetable Shippers' Association at the Fourteenth Annual Business Meeting held at Hotel Sherman, Chicago, Ill., January 27, 1932

(Bulletin No. 1086)

Whereas the rapid construction of good, hard-surfaced roads has naturally encouraged the inauguration of an increase in the use of motor trucks; and

Whereas the rapid growth in the number of motor trucks on our highways has created a new form of transportation both as to passengers and property; and

Whereas this added form of transportation which is not now regulated as to rates, charges, and services is creating difficult competition for rail carriers of the United States who are under regulations both by State and Federal authorities: Therefore be it

*Resolved*, That this organization go on record as favoring the placing of motor-truck and bus transportation under reasonable regulation by the Interstate Commerce Commission and State commissions; and be it further

*Resolved*, That this organization take steps toward interesting our members in urging their representative in preparing suitable amendment to the present transportation laws as will bring about a parity in the regulation of the various transportation agencies. In this connection we also favor urging our representative to support repeal of unreasonable regulation of the railroads as now in force.

AMERICAN FRUIT AND VEGETABLE SHIPPERS' ASSOCIATION.

CHICAGO, ILL., February 12, 1932.

#### EXPENSES OF SIXTEENTH SESSION, INTERNATIONAL GEOLOGICAL CONGRESS

Mr. JOHNSON. Mr. President, from the Committee on Foreign Relations, I report back favorably without amendment the joint resolution (S. J. Res. 82) authorizing an appropriation for the expenses of the Sixteenth Session of the International Geological Congress to be held in the United States in 1933, and I submit a report (No. 490) thereon, including accompanying papers.

#### MANUFACTURE AND DISTRIBUTION OF NARCOTIC DRUGS

As in executive session,

Mr. BORAH. Mr. President, out of order, I ask unanimous consent to report, from the Committee on Foreign Relations a convention which I think is in the interest of the people.

The VICE PRESIDENT. Without objection, the report will be received.

Mr. BORAH, from the Committee on Foreign Relations, to which was referred the convention (Executive G, 72d Cong., 1st sess.) for limiting the manufacture and regulating the distribution of narcotic drugs, signed at Geneva, July 13, 1931, reported it with reservations.

The VICE PRESIDENT. The report will be placed on the Executive Calendar.

#### BILLS INTRODUCED

Bills were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. KEAN:

A bill (S. 4253) for the relief of Joseph Gould; to the Committee on Naval Affairs.

By Mr. JONES:

A bill (S. 4254) granting a pension to Katheryne V. Cowen (with accompanying papers); and

A bill (S. 4255) granting a pension to Melita Richey (with accompanying papers); to the Committee on Pensions.

By Mr. DALE:

A bill (S. 4256) granting an increase of pension to Mary L. Lussier (with accompanying papers); and

A bill (S. 4257) granting an increase of pension to Addie Ransom (with accompanying papers); to the Committee on Pensions.

By Mr. HOWELL:

A bill (S. 4258) authorizing adjustment of the claim of the Franklin Surety Co. (with accompanying papers); and

A bill (S. 4259) to provide an additional appropriation as the result of a reinvestigation, pursuant to the act of February 2, 1929 (45 Stat., pt. 2, 2047), for the payment of claims of persons who suffered property damage, death, or personal injury due to the explosions at the naval ammunition depot, Lake Denmark, N. J., July 10, 1926 (with accompanying papers); to the Committee on Claims.

By Mr. WALSH of Massachusetts:

A bill (S. 4260) for the relief of Julia Glynn; to the Committee on Claims.

By Mr. McNARY:

A bill (S. 4261) to facilitate execution of an economy in field season contracts of the Forest Service; to the Committee on Agriculture and Forestry.

A bill (S. 4262) to provide for the establishment and development of American air-transport services overseas, to encourage construction in the United States by American capital of American airships and other aircraft for use in foreign commerce, and for other purposes; to the Committee on Commerce.

By Mr. SHIPSTEAD:

A bill (S. 4263) to amend section 1020 of the Revised Statutes, relating to recognizances in criminal causes; to the Committee on the Judiciary.

By Mr. SHORTRIDGE:

A bill (S. 4264) for the relief of Leo E. Tiede; to the Committee on Military Affairs; and

A bill (S. 4265) granting an increase in pension to Mary Baldwin Kennedy; to the Committee on Pensions.

By Mr. WHEELER:

A bill (S. 4266) granting a pension to Ba-ta-wa-ha-cha or Take the Bow No. 2; to the Committee on Pensions.

By Mr. ROBINSON of Indiana:

A bill (S. 4267) granting an increase of pension to Nancy J. Sebring (with accompanying papers); and

A bill (S. 4268) granting pensions to certain soldiers, sailors, and marines who served in organizations and campaigns in the Philippines from July 5, 1902, to August 5, 1913, inclusive, and for other purposes; to the Committee on Pensions.



By Mr. TYDINGS:

A bill (S. 4269) granting a pension to Abbie V. Hull (with accompanying papers); to the Committee on Pensions.

A bill (S. 4270) for the relief of Commander Francis James Cleary, United States Navy; to the Committee on Naval Affairs.

By Mr. McKELLAR:

A bill (S. 4271) for the relief of Jewell Maness (with accompanying papers); to the Committee on Claims.

A bill (S. 4272) granting a pension to Carter Gourley (with accompanying papers); to the Committee on Pensions.

#### EXPENSES OF ALABAMA SENATORIAL CONTEST

Mr. HASTINGS submitted the following resolution (S. Res. 189), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

*Resolved*, That the Committee on Privileges and Elections, authorized by resolution of February 28, 1931, to hear and determine the pending contest between John H. Bankhead and J. Thomas Heflin involving the right to membership in the United States Senate as a Senator from the State of Alabama, hereby is authorized to expend from the contingent fund of the Senate \$5,000 in addition to the amount heretofore authorized for such purpose.

#### RAILROAD LOANS BY RECONSTRUCTION FINANCE CORPORATION

Mr. COUZENS. Mr. President, day before yesterday I stated that at the first opportunity I would submit some comments with respect to loans made by the Reconstruction Finance Corporation. Being unable to obtain the floor on yesterday, I am going to make a few comments now.

The recent loan authorized by the Reconstruction Finance Corporation to the Missouri-Pacific Railway and approved by the Interstate Commerce Commission has been the cause of some public discussion. When this appeared in the public print I started to analyze the hearings held before the Committee on Banking and Currency on December 18, 19, 21, and 22 on the Reconstruction Finance Corporation bill then pending. I am going to take up only that portion of the bill which refers to loans to railroads.

On December 18, 1931, Mr. Daniel Willard, president of the Baltimore & Ohio Railroad, testified in part:

Of course, I assume that we are in a relatively temporary emergency condition to-day, out of which we will emerge later, and it certainly would be a great satisfaction to me, as president of the Baltimore & Ohio Railroad—and I think it would be in the public interest—if, when these securities of ours mature next summer, we could feel that we could get the money at a reasonable rate from the Government; and certainly we would want to pay it back as quickly as we could, because when conditions get better, as they will, I trust, the prevailing rate of interest will be lower, and it would be to our selfish advantage to repay as quickly as possible.

I can not see that there is any hazard on the part of the Government in dealing with this problem just as it was dealt with after the end of Federal control, and I should assume, and I believe that it would be a good investment for the Government, because undoubtedly the Government, while the rate of interest is not fixed, would obtain more than it would be itself obliged to pay, and therein would be a profit. It seems to me that the hazard is well-nigh negligible. Certainly we would expect to pay on whatever we borrowed. There is nothing in our condition which would make it uncertain that we would be able to pay; but if we could not get the money in this particular way, and had to borrow it at distress prices, it would be a very serious thing.

Mr. Willard was the only railroad man who appeared before the committee, and I quote from his testimony because of the assurance that seemed to be given that the Government was taking a negligible risk. The committee and the Senate were of the opinion, as disclosed by the record, that the money to be loaned to a railroad was substantially for refinancing; in other words, to prevent outstanding securities defaulting.

When the junior Senator from Connecticut [Mr. WALKOTT] presented the bill to the Senate on January 7, he said, at page 1419 of the RECORD:

In addition to loans to financial institutions through which agricultural, commercial, and industrial activities will be aided, provision is made in the bill for loans to railroads. The railroads are the only industries which it is proposed to aid directly and independently of the medium of financial institutions. The reason they are made exceptions is because of the very wide ownership of railroad bonds by insurance companies, savings banks, national banks, and trust companies, as well as individuals, the credit position of the railroads is a very important item at the present time in the whole national financial structure. Next to

the construction industry, the railroads represent, perhaps, the largest single concentrated unit for the buying of materials and the employment of labor.

Senators will notice from this discussion that emphasis is laid on the wide ownership of railroad bonds by insurance companies, savings banks, national banks, and trust companies.

On page 1426 of the RECORD, in response to an interrogation by the senior Senator from Washington [Mr. JONES] asking if the question of extending loans to ships and shipping enterprises had been considered by the committee, the Senator from Connecticut [Mr. WALKOTT] said:

That question was considered but was ruled out, because if we take in steamship companies, we open the doors to all sorts of corporations that are outside the control of the Interstate Commerce Commission. Railroads, whose securities are held in great volume all over the country and in large masses not only by individuals as investors but by insurance companies, savings banks, and national and State banks as collateral for loans, are under the jurisdiction of the Interstate Commerce Commission, and it is an easy matter to place all the railroad securities under the scrutiny of the Interstate Commerce Commission for its approval whenever an application is made for a loan on such securities.

On January 9, when this bill was under discussion, I said in defense of the bill, quoting from the CONGRESSIONAL RECORD on page 1566:

Everyone knows that railroad bonds are eligible for investment by savings banks in many of the States. Everyone knows that railroad bonds to the extent of billions of dollars are now in the hands of insurance companies for the protection of the insured. That is not equally true of the Shipping Board bonds, so far as I know. The purpose in providing a revolving fund for the railroads is primarily for the purpose of sustaining the credit of the banks who have railroad bonds and of the insurance companies who hold them to the extent of billions of dollars to protect their insured.

Further on I said:

The reason why we provided this in the bill was so there would be no default on those bonds issued by the railroads and in the hands of the financial institutions. In other words, if the railroads are permitted to default—that is, if a good railroad whose securities are supposed to be good is permitted to default—it carries with it the banks and the insurance companies, and that is not equally true of the shipping companies.

I mention this, Mr. President, for the purpose of pointing out the history of the railroad provision of the bill, which seems clearly to indicate that the intent of Congress was to loan money for refinancing the railroads whose maturities were coming due. I wish to refer to the language of the bill concerning railroads, and in this connection I may say that I think Congress was very negligent and careless in adopting this provision of the Reconstruction Finance Corporation act. Its language is certainly very much broader than was contemplated by those who approved the measure, at least, so far as the committee's action was concerned. I understand that when the act was being considered in the other House certain promoters and others appeared favoring the incorporation in the act of a provision to the effect that money might be loaned for new railroad construction. They had in mind the construction of new railroads for which the Interstate Commerce Commission had given certificates of public convenience and necessity as long ago as five years; but during that period the promoters or those desiring to build new railroads had been unable to raise the money. So they secured the writing of a provision in the law whereby the Government would advance the money for the construction of new railroads for which certificates had been issued for some five years. The specific provision of the law reads as follows:

Within the foregoing limitations of this section, the corporation may also, upon the approval of the Interstate Commerce Commission, make loans to aid in the temporary financing of railroads and railways engaged in interstate commerce, to railroads and railways in process of construction, and to receivers of such railroads and railways, when in the opinion of the board of directors of the corporation such railroads or railways are unable to obtain funds upon reasonable terms through banking channels or from the general public and the corporation will be adequately secured.

I want to emphasize at this point the words "adequately secured," because of some comments I am going to make later.



In a communication I received from Commissioner Eastman, of the Interstate Commerce Commission, he says, after quoting the law:

No standard or rule is specified by which the commission shall be governed in granting or withholding its approval; and, so far as the corporation is concerned—

That is the Reconstruction Finance Corporation—

the only rule is that the applicant for the loan shall be unable to obtain funds upon reasonable terms elsewhere, and that the loans will be adequately secured. In the absence of any rule or standard, I have felt that the commission should apply the rule specified in the case of the corporation, and should also satisfy itself that the loan will be in the public interest. In determining what is adequate security, I have felt that the Government should be somewhat more liberal than a bank would be under present conditions, but should be reasonably assured that the loan and the obligations in connection therewith will be met.

In the Interstate Commerce Commission finance docket No. 9146, decided March 23, 1932, wherein approval is given for a further loan to the Missouri Pacific of \$12,800,000, a most unusual situation is disclosed. From page 6 of the docket I quote:

We are taking the action here with some reluctance. We are not convinced that the Reconstruction Finance Corporation should be expected to take up bank loans of this character. We yield our own views to those of that body which, as we construe the law, is charged by Congress with the responsibility for determining that question. The corporation has filed with us a certified copy of a resolution of its board of directors, dated March 18, 1932, which reads as follows—

I wish here to point out that I think Congress did a very bad job in dividing authority between the Reconstruction Finance Corporation and the Interstate Commerce Commission in authorizing these loans. It is rather peculiar that the Interstate Commerce Commission received a copy of a resolution adopted by the Reconstruction Finance Corporation before the Interstate Commerce Commission had considered the loan. I will read the resolution adopted by the Reconstruction Finance Corporation. It is as follows:

Whereas the Missouri Pacific Railroad Co., under date of March 10, 1932, filed an application with the Reconstruction Finance Corporation for loans aggregating \$23,250,000, covering said company's estimated requirements for the entire year 1932. This corporation has acted in part on this application and has loaned \$4,300,000 with the approval of the Interstate Commerce Commission, secured by \$7,300,000 of first and refunding mortgage 5 per cent bonds, Series I, due 1981, this loan being made without prejudice to the application for additional loans and for other amounts. This application includes, among other things, a request for an advance to pay bank loans aggregating \$11,700,000, due April 1, 1932, payment of which has been duly demanded, said notes bearing 5½ per cent interest and being secured by \$15,500,000 principal amount of first and refunding mortgage 5 per cent gold bonds, Series I, and 229,500 shares of common stock of the Texas & Pacific Railway Co.; and

Whereas in the opinion of this board, all existing uncertainty as to the disposition of the April 1 maturities of the Missouri Pacific Railroad Co. is detrimental to the general credit situation of the railroads; and

Whereas the Missouri Pacific Railroad Co. has stated, and it is the opinion of this board, that the said railroad is unable to obtain funds through banking channels or from the general public in order to pay said bank loans: Now, therefore, be it

*Resolved*, That subject to the approval of the Interstate Commerce Commission, this board authorize a loan to the Missouri Pacific Railroad Co. to the extent of \$5,850,000, which amount is 50 per cent of said railroad company's bank loans, maturing April 1, 1932, on condition that the holders of the balance of said bank loans agree to an extension of the payment of said balance of \$5,850,000 to a date not earlier than October 1, 1932, and on further condition that there be delivered to this corporation as collateral security for said loan one-half of the collateral now held as security for said \$11,700,000 of bank loans and such additional security, if any, as may be recommended by the Interstate Commerce Commission or as to this board may hereafter seem advisable; and be it further

*Resolved*, That the secretary of this corporation be directed to forward a copy of this resolution to the Interstate Commerce Commission.

Then the secretary of the Reconstruction Finance Corporation certifies to the correctness of this resolution, and then says that the preambles and the resolutions—

Were duly adopted by the directors of said corporation at a meeting duly held on the 18th day of March, 1932, at which a quorum was present and participated, except Mr. Mills, who did not vote or participate in the deliberations of the directors with respect to the loan herein authorized.

I desire to point out that this is the first and only instance up to this time, so far as I know, where the Reconstruction Finance Corporation took action prior to action taken by the Interstate Commerce Commission. The practice has been that the railroad applicant for a loan files a petition for the loan with the Reconstruction Finance Corporation and a copy of the petition with the Interstate Commerce Commission. Then the Interstate Commerce Commission expresses its approval before action is taken by the Reconstruction Finance Corporation; but in this case it will be observed that the Reconstruction Finance Corporation adopted a resolution and sent it to the Interstate Commerce Commission prior to action by that commission.

In this connection I draw specific attention to the following words in the certification of the secretary:

Except Mr. Mills, who did not vote or participate in the deliberations of the directors with respect to the loan herein authorized.

The significance of that expression I do not know.

The securities for the loan are set forth on sheet 8 of docket 9146. I am not going to take up the time of the Senate to enumerate all the securities, but at this point I desire to have a list of them printed in the Record as a part of my remarks.

The VICE PRESIDENT. Without objection, the list will be printed in the Record.

The list is as follows:

*Missouri Pacific loan*

(Secured by Docket No. 9146, March 23, 1932, \$12,800,000)

Secured:

\$15,050,000 refunding mortgage 5 per cent gold bonds, series I, due 1931 (sold yesterday at 39, but sold at about 47 at the time the Interstate Commerce Commission authorized the loan), take a liberal estimate of 50, value.....	\$7,500,000
114,750 shares of common capital stock of Texas & Pacific Co. (20 bid and 30 asked). Let us assume the ask-price value.....	3,450,000
\$1,000,000 principal amount of Denver & Rio Grande Western R. R. Co.'s refunding improvement mortgage 6 per cent bonds, due 1974, quoted price about 50, value.....	500,000
1,600 shares of the capital stock of the Fort Worth Belt Ry. Co., which was purchased at \$400,000 by the Missouri Pacific, so we will estimate at that price.....	400,000
\$1,900,000 principal amount of New Orleans, Texas & Mexico Ry. first-mortgage 4½ per cent bonds, due 1956, recently bid 30, estimated value.....	600,000
Total.....	12,450,000

Mr. COUZENS. I have taken all the securities that the Interstate Commerce Commission and Reconstruction Finance Corporation demanded and ascertained their market value, and find, adding them up, that the market value of these securities at the time the \$12,800,000 loan was made was only \$12,450,000.

The loan is \$2,150,000 to pay and discharge overdue vouchers for materials and supplies and services. I contend that when Congress passed this legislation it was not their intention to pay the running expenses and going charges of the railroad companies, but it was rather for the purpose of refunding or taking care of their outstanding obligations. It will appear as I proceed, however, that they are not only borrowing money but they are continuing to make applications to the Reconstruction Finance Corporation for money to operate the railroads outside of interest which may fall due.

So far as I have been able to ascertain the intent of Congress, the loans from the Reconstruction Finance Corporation were not intended for operating expenses, and yet I observe in docket 9146 the following.

Then I again refer to the \$2,000,000 loan for pay of overdue vouchers. Then item 2 says:

On or before March 31, 1932, \$800,000 for advances to the New Orleans, Texas & Mexico Railway Co., controlled by the applicant, in the amount of \$500,000.

Nothing is said about the purpose for which this \$800,000 is to be used. In other words, the Missouri Pacific had advanced its subsidiary, the New Orleans, Texas & Mexico Rail-



way, an amount of money, for what purpose the records do not show; and this is partly to reimburse the parent company.

In making these statements of purposes for which the money is to be used I am not mentioning the items to pay interest on outstanding securities.

Then item 3 in the docket says:

To pay and discharge 50 per cent of the bank loans of \$11,700,000 due April 1, 1932, \$5,850,000, upon condition that the present holders thereof will agree to an extension of the payment of the remainder of \$5,850,000 of such loans to a date not earlier than October 1, 1932, upon further condition that there be delivered to the corporation \$7,750,000 of applicant's first and refunding mortgage 5 per cent gold bonds, Series I, of 1931, and 114,750 shares of the common capital stock of the Texas & Pacific Railway Co., now held as part of the collateral security for such loans.

Items 6 and 7 include amounts to pay taxes. In other words, the Government is putting up the money for the railroads to pay their taxes, and in this item alone over \$1,000,000 appears in the commission's docket.

Then, in issuing the appropriate order, the commission said the following, through Commissioner Eastman:

No good reason has been shown for approving a Government loan to enable the applicant to make a 50 per cent payment on the bank loans maturing April 1.

At this point I want to express the view that this would not have been done had not the Reconstruction Finance Corporation adopted the unusual procedure of sending a resolution to the Interstate Commerce Commission approving of the loan prior to the Interstate Commerce Commission having had time to act upon the application.

Continuing to quote Mr. Eastman, he says:

I would have no difficulty in joining in such approval if there were any evidence that the loan is needed in the public interest. But no one has made or attempted to make such a showing. Applicants told us that the banks would not extend the loans. The Reconstruction Finance Corporation now tells us that they will extend 50 per cent. The theory is, apparently, that a Government loan to pay the other 50 per cent is necessary in order to prevent a Missouri Pacific receivership. No such necessity exists. Morgan & Co., Kuhn, Loeb & Co.—

At that point I want to point out that these two institutions are not bankers in the sense that we wrote the word "bankers" into the law. They are simply merchants in money, and they so testified before the Finance Committee when that committee was considering the resolution offered by the Senator from California [Mr. JOHNSON] investigating sales in this country of foreign securities.

Continuing to quote Mr. Eastman, he said:

Morgan & Co., Kuhn, Loeb & Co., and the Guaranty Trust Co. would not, so long as the interest on these bank loans is paid, force a receivership by refusing an extension. The repercussions would be much too dangerous in other quarters where the private interests of these financial institutions are involved.

I realize that the majority are no more persuaded than I am that there is any need for using Government funds to "bail out" these banks. They place the responsibility on the Reconstruction Finance Corporation. It seems to me, however, that we have a responsibility which we can not thus escape.

When the commission issued the certificate it stipulated the security that was to be advanced, and further stated:

That J. P. Morgan & Co.; Kuhn, Loeb & Co.; and the Guaranty Trust Co. of New York agree to extend a loan to the Missouri Pacific Railroad Co. in the amount of \$5,850,000, to a date not earlier than October 1, 1932, and that they surrender half of their collateral.

I have no knowledge of Congress having declared a policy of Government ownership of the railroads, and yet the loan to the Missouri Pacific, and others that have been approved, and others still pending, clearly indicate to me if loans are continued in the same manner as they have been in the past, and those pending are approved, many of these properties will eventually revert to the Government, or the Government will lose its investment. The Government will at least find itself in possession of the least desirable and least profitable railroads.

It might be interesting to quote from the hearing before the Banking and Currency Committee when Mr. Lorenz, of the Bureau of Finance, Interstate Commerce Commission, testified. He estimated, in response to a question by the

Senator from Virginia [Mr. GLASS], that, depending upon traffic conditions, there would be needed by May 1 between \$85,000,000 and \$156,000,000; and yet amounts applied for up to the present time aggregate \$354,844,166.

In that connection I want to remind the Senate of the statement the President put out, in which he said that the railroads probably would not need more than three or four hundred million dollars; but if, in less than three months, they have applied for \$354,000,000, it seems to me that is a very low estimate.

The Senator from Virginia then said to Mr. Lorenz:

The question that confronts us here is, What amount of maturities may be refinanced through the banks, and what amount of it may be paid out of current earnings of these railroads so as to let us understand what, in your judgment, is the net amount of money that the railroads would require from the Reconstruction Finance Corporation if it should be set up?

To which Mr. Lorenz answered:

Of course, I can not say how much the banks would be willing to renew, but if in this period they would renew all of them it would materially reduce that needed \$85,000,000. There is another factor there, and that is the extent to which a strong railroad will take care of its weak subsidiary.

The Senator from Virginia replied:

It won't take care of it at all; if we set up this Reconstruction Finance Corporation they will know we are going to take care of them.

This makes interesting reading in view of the application made by the Wabash Railway, now in the hands of receivers, for \$18,500,000. By the way, the Pennsylvania Railroad controls the Wabash, and yet they have in no sense come forward to help their weak subsidiary.

Of the aggregate applied for that I have just stated, there is \$72,000,000 for railroads known as the Van Sweringen lines. There are also listed among the applicants a number of railroads that are already in default to the Government for loans made under section 210 of the transportation act of 1920.

There are also applications from railroads in the hands of receivers whose past experience clearly indicates that there is absolutely no possible chance for them to continue profitably. Outside of the Wabash Railway, it is true that there are only several million dollars applied for by roads in receivership; but if the policy which seems to have been outlined in the Reconstruction Finance Corporation act is to continue, I venture to say that before this depression is over there will be either an enormous loss in loans to the railroads or the railroads will revert to the Government.

It is quite generally conceded by persons who have studied the situation that we will not be out of this depression in less than two and a half to three years, and it is assumed that all of these railroads will be applying for loans during that period of time; and, of course, it is not confined to the weak roads.

As a part of my remarks, I also desire to have placed in the RECORD a list of the applications now pending.

The VICE PRESIDENT. Without objection, it is so ordered.

The matter referred to is as follows:

*Roads and amounts applied for*

Receivers Wabash Ry.....	\$18,500,000.00
St. Louis Southwestern Ry. Co.....	31,727,750.00
St. Louis-San Francisco.....	17,998,542.00
Erie.....	10,350,000.00
Missouri Pacific.....	24,650,000.00
Alabama, Tennessee & Northern.....	275,000.00
Western Pacific.....	2,102,000.00
New York, Chicago & St. Louis.....	33,000,000.00
Receivers Georgia & Florida R. R.....	1,000,000.00
Chicago & Eastern Illinois.....	7,196,436.00
Minneapolis, St. Paul & Sault Ste. Marie.....	12,339,435.09
Chicago & Northwestern.....	26,000,000.00
Southern Ry.....	10,000,000.00
Mobile & Ohio.....	785,000.00
Central of Georgia.....	3,899,727.00
Gulf & Ship Island.....	694,350.00
Aberdeen & Rockfish.....	127,000.00
Receivers Fort Smith & Western.....	250,000.00
Pittsburgh & West Virginia.....	7,541,032.00
Oklahoma City-Ada-Atoka.....	36,000.00



Bamberger Electric.....	\$100,000.00
Receivers Salt Lake & Utah.....	500,000.00
Chicago, North Shore & Milwaukee.....	2,300,000.00
Meridian & Bigbee River.....	1,250,000.00
New York Central.....	7,000,000.00
Denver & Rio Grande Western.....	4,000,000.00
Fonda, Johnston & Gloversville.....	315,500.00
Chicago, Indianapolis & Louisville (Monon).....	2,500,000.00
Missouri & North Arkansas.....	1,250,000.00
Cairo-Truman and Southern.....	75,000.00
Apalachicola Northern.....	200,000.00
Akron, Canton & Youngstown.....	600,000.00
Mississippi Export.....	100,000.00
Texas Southeastern.....	30,000.00
Kentucky & Indiana Terminal.....	800,000.00
Waco, Beaumont, Trinity & Sabine.....	8,983,000.00
Gulf, Mobile & Northern.....	770,000.00
Pennsylvania.....	55,000,000.00
Receivers, Florida East Coast.....	918,375.00
Alabama Central.....	25,000.00
Receivers, Ann Arbor R. R.....	764,657.35
Kansas City, Kaw Valley & Western.....	135,831.69
Maine Central.....	2,400,000.00
Buffalo, Union Carolina.....	100,000.00
Frankfort & Cincinnati.....	50,000.00
Tennessee Central.....	300,000.00
Baltimore & Ohio.....	55,000,000.00
Arlington & Fairfax Ry.....	25,000.00
Greene County R. R.....	40,000.00
Wichita Falls & Southern.....	800,000.00
Wrightsville & Tennille.....	39,530.00

Mr. COUZENS. Mr. President, in that connection I desire to say that in many decisions of the Interstate Commerce Commission, in O. King fees charged by these money merchants to the railroads, they have excused the amount of the fees on the ground that it was of great value to the railroads to have a banking house or financial institution stand back of them, ready at all times to take care of their financial needs. That, however, has proven a false conclusion, because the banking houses apparently are not standing behind them. Particularly is this true of the great New York Central Railroad, which undoubtedly is considered one of the strongest, if not the strongest, railroad in the country to-day. It has had to borrow from the Reconstruction Finance Corporation \$4,399,000 in spite of the fact that the house of Morgan has always profited to a large extent because of financing the New York Central system. Then we have the Pennsylvania Railroad applying for \$55,000,000 from the Federal Government, in spite of the fact that all through the normal years bankers have made great profits in financing these railroads.

Outside of these two outstanding railroads, a majority of the railroads that have applications before the Reconstruction Finance Corporation are very weak and unprofitable systems. I am informed that many of them have not earned as much as 30 per cent of their operating expenses during the year 1931.

#### AMENDMENT OF TARIFF ACT OF 1930

The Senate resumed the consideration of the bill (H. R. 6662) to amend the tariff act of 1930, and for other purposes.

The VICE PRESIDENT. The question is on agreeing to the amendment offered by the junior Senator from Michigan [Mr. VANDENBERG].

Mr. ROBINSON of Arkansas. Mr. President, I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Ashurst	Connally	Harrison	McKellar
Austin	Coolidge	Hastings	McNary
Bailey	Copeland	Hatfield	Morrison
Bankhead	Costigan	Hayden	Moses
Barkley	Couzens	Hebert	Neely
Bingham	Dale	Howell	Norbeck
Black	Davis	Hull	Norris
Borah	Dickinson	Johnson	Nye
Bratton	Fess	Jones	Oddie
Brookhart	Fletcher	Kean	Patterson
Broussard	Frazier	Kendrick	Pittman
Bulley	George	Keyes	Reed
Bulow	Glass	King	Robinson, Ark.
Byrnes	Glenn	La Follette	Robinson, Ind.
Capper	Goldsborough	Lewis	Schall
Caraway	Gore	Logan	Sheppard
Carey	Hale	McGill	Shipstead

Shortridge	Thomas, Okla.	Vandenberg	Walsh, Mont.
Smoot	Townsend	Wagner	Watson
Stetwer	Trammell	Walcott	Wheeler
Thomas, Idaho	Tydings	Walsh, Mass.	

The VICE PRESIDENT. Eighty-three Senators have answered to their names. A quorum is present.

#### CONDITIONS IN WASHINGTON LUMBER INDUSTRY

Mr. JONES. Mr. President, I have a letter from the Governor of Washington, which I ask to have read.

The VICE PRESIDENT. The clerk will read.

The legislative clerk read as follows:

STATE OF WASHINGTON,  
EXECUTIVE DEPARTMENT,  
Olympia, March 22, 1932.

HON. WESLEY L. JONES,

United States Senator, Washington, D. C.

DEAR SENATOR JONES: To you, as the elected representative of the people of Washington in our National Congress, I desire to express my serious concern regarding the alarming crisis being faced by the basic industries of our State. Depreciation of foreign exchange has permitted entry to the United States of a flood of imports that definitely threatens absolute extinction to the production of lumber and pulp within our boundaries. I recognize the valued work our delegation at Washington has already done on behalf of our crippled industries. Being in daily contact with actual conditions here, I can not urge too strongly that you exert every additional effort possible. A remedy for this condition must be found, otherwise an already aggravated condition of unemployment and consequent suffering and want will be multiplied to proportions beyond our ability to alleviate.

The following salient facts regarding our wood-pulp industry have been procured from responsible sources:

Production of 859 tons of wood pulp in Washington in 1925 marked the beginning of a Pacific Northwest industry which to-day has an annual capacity of 400,000 tons, normally valued at \$16,000,000. New capital for plant investment has exceeded \$30,000,000. This refers only to mills making pulp for sale. There has been in addition an important collateral development of combined pulp and paper mills.

Nearly all west coast pulp is sold to paper mills in the North Atlantic and Lake States, where local supplies are insufficient. High quality has been definitely established. Coast mills compete directly with an annual duty-free importation of 1,800,000 tons of pulp originating in Scandinavia and Canada.

The United States also imports duty free 2,500,000 tons of newsprint and 1,300,000 cords of pulpwood, which, with pulp, have a total value in excess of \$200,000,000. Pulpwood requirements for the 13,000,000-ton annual United States paper consumption originate in foreign forests to the extent of 54 per cent.

Washington in six years has risen from an inconspicuous place to third rank among the States in pulpwood consumed. In 1930 Washington consumed 1,000,000 cords obtained as logs, cordwood, or sawmill waste. The Pacific coast can supply the entire national need in perpetuity.

Prospect for much greater development is unexcelled under equitable competitive conditions in the national domestic market.

This promising and vital Washington industry faces immediate extinction. One of the principal causes is drastic depreciation of foreign exchange. Pulp prices declined 25 per cent in the last four months from levels already distressingly low. On duty-free commodities the domestic producer is prostrated in competition. The immediate remedy is prompt equalization of exchange by penalty duty. This requires Federal legislation.

I find our lumber industry in a more deplorable state than that of pulp production. While our pulp industry is facing extinction, if a remedy is not found, lumber is experiencing the actual process of extinction already. Thousands of its workers are jobless, mills innumerable are closed, mill bankruptcies have been prevalent, and many receiverships are impending. The statistics of the importance of our lumber industry are in your hands and need no enlargement on my part.

Knowing that many basic industries of our country other than those of our own State are experiencing extreme difficulties from the same source—namely, foreign competition enhanced by advantageous exchange rates—the situation must be remedied if America is to live, and the remedy must come quickly before irreparable damage is done. We are all forced to sit by helpless and continue to contribute to the support of our suffering unemployed, all for the sake of supporting the citizens of foreign nations. I feel the time has come for a definite and immediate return to the principles embraced by the founders of our Nation—namely, America for Americans. The reestablishment of this necessary principle, in my mind, is your definite duty to the people you represent at the Nation's Capital. Your efforts and success will be appreciated by every citizen of the State of Washington.

Respectfully,

ROLAND H. HARTLEY,  
Governor of Washington.

Mr. JONES. Mr. President, this is a simple, plain statement by the governor of the conditions in our State. It is not necessary for me to say that I corroborate those statements.



Propositions have been presented to the Senate in line with some suggestions intimated by the governor's letter. However, under our Constitution such matters probably must originate in the House of Representatives. I have offered amendments to the pending bill, but it is a very serious question as to whether they are in order or not. If they are not in order on the pending bill, they will be offered to the tax bill when it comes over from the House, to which measure I am satisfied they will be in order. This is all I care to say at the present time.

#### AGRICULTURAL CONDITIONS

Mr. THOMAS of Oklahoma. Mr. President, supplementing what has just been said in connection with the letter just read, I call the attention of the Senate briefly to a news story which appeared in the Washington Post this morning. The news story is under headlines as follows:

United States Farm Unit held "loan boob" by Hyde. Stresses "record losses."

I read from the article as follows:

Government loans which serve to increase the farmer's surpluses and keep down his prices yesterday drew the fire of Secretary Hyde.

Any crop loan which is not based on an actual need in a drought or storm disaster was called "unjustified" by the Secretary of Agriculture.

He termed his department—the lending agency for the \$50,000,000 now available for 1932 loans—the "prize boob in the history of finance" and said it was "lending more money on thinner security and sustaining more losses than ever before in the history of money lending in the world."

Last year the department loaned approximately \$48,500,000 and has collected approximately \$27,000,000—almost half represented by commodities held as collateral.

"What farmers need most," Hyde said, "is a market. Fundamentally it is a question of balancing production and demand."

Further on in the article I read:

"We have to lend regardless of the farmers' economic position. Inevitably we incur losses."

Further on in the article I notice that the reporter construes Mr. Hyde's wishes to be as follows:

He—

Referring to Mr. Hyde—

wants the remaining \$125,000,000 used to finance the finding of new foreign markets for the Farm Board's wheat and cotton stocks.

Mr. President, from listening to the distinguished Senator from Michigan, and the letter read at the instance of the Senator from Washington, we can come to only one conclusion; that is, that economic conditions are not getting better, but, instead, they are getting worse.

I take it for granted that there is not a Member of the Senate who is not receiving numerous letters and wires daily portraying conditions which exist throughout the country. Mr. Hyde says that what the farmer needs is a better market. He must mean by that, first, that the farmer should have a demand for the things he has to sell; and, secondly, that he should get a better price for his commodities.

Under existing conditions, the more commodities the farmer sells the worse off he is. At the present time, if the farmer has commodities and desires to sell them, all he can get for his wheat is some 26 or 28 cents a bushel, perhaps 30 cents in some sections; if he has cotton for sale, he gets between 5 and 6 cents a pound, and for other products in proportion. For no product raised upon the farm can the farmer secure anything like the cost of production. So what Mr. Hyde means is not that the farmer should have a chance to sell at present prices; what he must mean, if he means anything for the benefit of the farmer, is that he should have a chance to sell at prices which will pay him at least the cost of production, and, in addition to that, he should have a reasonable profit.

Mr. President, from reading this article, I am convinced that the Secretary of Agriculture is not in sympathy with that provision of the Reconstruction Finance Corporation law which authorized his department to make loans. We set aside \$50,000,000, out of which Mr. Hyde's department could make loans to farmers of the country. Then we gave him

the right to call upon the Finance Corporation for \$150,000,000 more, if he needed it, to make loans to farmers.

Mr. Hyde states that his department is the "prize boob" in finance in making loans. Why? Because, first, he is losing money. Of course, farmers can not pay back loans on 5-cent cotton and 30-cent wheat. It is impossible for the farmers to-day to pay their taxes with such prices. It is impossible for the farmers to pay, first, their taxes, and secondly, they can not pay their interest. That is the exact condition. Of course, many of them are unable to pay back the loans to the Department of Agriculture.

Mr. President, what is being done by the Senate and by the Congress looking toward helping the farmer to get a better price for the things which he produces? I pause for a reply. We provided money to be loaned to the needy farmer, and the average loan to-day is \$142 per farmer, but that is only to buy seed and feed and fertilizer; it is only to tide him through the spring until he can plant and make his crops. As matters now stand, when the crop is planted and matured and the farmer comes to sell his product this fall, prices perhaps will not be better, and in all probability will be worse.

Mr. President, what is the trouble? Before I proceed to answer that question I want to amplify my statement of a moment ago that conditions are getting worse instead of better. The stock market shows that. We have had some flurries in the stock and commodity markets during the past six months. Stocks go up on a revival of confidence, and then go back down when confidence wanes, and to-day, if my information is correct, the stock market has reached again its lowest ebb and its lowest level.

A day or two ago a distinguished citizen of the State of Ohio by the name of Col. Leonard P. Ayres, connected with the Cleveland Trust Co., was reported in the press as follows:

Ayres, a nationally known banker, expressed the opinion that the depression was getting worse and that there would be two and one-half years more of it at least.

That is the opinion of a widely known and competent banker, and no doubt an accurate statement of conditions as he sees them.

I call attention to another fact that seems to sustain the suggestion I have just made. On March 26, last Saturday, the Associated Press carried a statement that the sales made by chain stores dropped during February 11.4 per cent. The sales made by the chain stores are a fair index of conditions existing among the people. When the chain store sales drop, it is an indication, at least, that times are not getting better and perchance they are getting worse.

In this month's issue of Current History I find this statement in the nature of a symposium on conditions generally throughout the country. This paragraph, included under the heading "Bankruptcy of Cities," I read:

The financial condition of many American cities has grown steadily worse in the past few months. New York City, Chicago, Detroit, and Philadelphia have been faced with bankruptcy and only last-minute aid from banking houses has staved off the collapse of municipal functions. The burden of unemployment relief has added to the plight of these and many smaller cities.

Mr. President, I ask again what is being done by the Congress to help the situation? I pause for a reply. There is no bill pending looking toward relief. Earlier in the session some temporary and makeshift bills were considered and passed, providing money to be loaned to distressed industry, but such bills have provided no relief for agriculture or for the unemployed.

Supplementing my statement relative to Mr. Hyde's suggestion about the condition of the farmer and his loans, that the loans are not being paid back, let me invite the attention of the Senate to a magazine article printed in this month's issue of Current History. This is a signed article under the name of Lement Harris, and it is entitled "What Hope for the Farmer?" I want to read just one or two paragraphs from this article:

Even the deputy governor of the Federal reserve bank points out that the farmers must "go back" to more simple living.



Here is what an official of a Federal reserve bank in one of the great cities of America portrays or pictures as the future for the farmer of the country, that he must "go back to more simple living." Further I read:

"You know," he said, "maybe the French peasant has solved the rural problem. Our farmers should stop buying radios and Ford cars and live like peasants. Now, I don't suppose you would like the peasant life—I am sure I wouldn't—but I can see no other outlook."

That is the statement of the official representing finance. That is the picture which the farmer sees confronting him for the future. I read further:

Such is the dictum from a citadel of finance—return to pioneer conditions! It means that the bulk of the agricultural population, some 27,000,000 people, must permanently lower their standard of living.

On the farm there is less enthusiasm for the "live-at-home" program. The farmers themselves are the only group which considers the plan an inadequate makeshift. Instinctively they resent being denied the advantages of modern life. Simple facts impress them—distress and hunger in the cities, "overproduction" of food on the farm. They are rapidly losing confidence in the leadership which can not distribute the food they produce to the thousands who need it.

Mr. President, in an effort to help the farmer, when the Committee on Agriculture and Forestry again meet, I expect to present to them a resolution, and in order that the resolution may be printed and made a part of the RECORD, I now send a copy of it to the desk and ask that the same be read in my time.

The PRESIDING OFFICER (Mr. VANDENBERG in the chair). Without objection, the clerk will read as requested.

The legislative clerk read as follows:

Whereas agriculture is America's largest and most important industry; and

Whereas the condition of this industry is basically bad and is gradually growing worse; and

Whereas millions of our citizens engaged in this industry have already failed and others have reached the limit of their endurance; and

Whereas relief must be provided; and

Whereas no power other than Congress can grant such relief; and

Whereas bills have been introduced in the House and Senate proposing various plans and methods for such relief; and

Whereas in each House of the Congress hearings have been held on the bills introduced but, to date, no definite action on any bill proposing substantial relief has been taken; and

Whereas the leaders of the several national farm organizations, the Department of Agriculture, the Farm Board, and the representatives of the farmers in the House and Senate have not agreed upon policies, programs, or legislation for the relief of agriculture: Therefore, to the end that some agreement or agreements may be reached, some policy or policies outlined, and a bill or bills prepared and reported, be it

Resolved:

(a) That the Committee on Agriculture and Forestry order a hearing on the question of "relief for agriculture."

(b) That an invitation be extended to all persons to attend and offer suggestions for the relief of this industry.

(c) That a special invitation be extended to representatives of farm organizations such as the National Farmers Union, the Grange, and the Farm Bureau Federation, to appear and assist in such hearing and in the development of proposals for relief.

(d) That the following departments of the Government: The Department of Agriculture, the Federal Farm Board, and the Federal Reserve Board, be requested to designate some person or persons to represent such departments in such hearings and in the development of a policy or policies, and in the preparation of a bill or bills to be reported to the Senate.

Mr. THOMAS of Oklahoma. Mr. President, it may be there is no way to help the farmer. It may be that he is doomed and condemned to French peasantry—I do not know. I am not willing to admit that this is to be his sentence. I am not willing to give up and concede that this is to be the lot of 30,000,000 of our people. There are pending in the House and in the Senate bills suggesting plans and proposals for relief. We are not making any progress, and I can understand the reason why. First, the great farm organizations which speak for the farmers are not agreed among themselves. Of course, when a bill is presented in the House or the Senate and the great farm organizations are not agreed upon the particular relief suggested, it is difficult to make much progress. Then, in addition, if the farm organizations should be agreed on some legislation,

perchance the Farm Board would not be agreeable or perchance the Department of Agriculture would not support the suggested legislation.

I propose through this resolution, if agreed to by the Committee on Agriculture and Forestry, to summon before our committee representatives of these groups, representatives of the Farmers' Union, representatives of the Grange, and representatives of the Farm Bureau Federation. That will include and embrace the great farm organizations. They must have some one among their members who is qualified to confer, to speak, and to act. They have, because I know many of them. We are going to try to get some of these great leaders to come before our committee and sit with us and consult with us in an effort to develop and agree on some policy of legislation.

In addition to the leaders of the great farm organizations, if the resolution shall be adopted by the Committee on Agriculture and Forestry, we will ask the Farm Board to send to the committee a representative. We will ask the Department of Agriculture likewise to designate a representative. Then we will ask the Federal Reserve Board likewise to designate some one to sit in with the committee. Thus we will have, first, the Committee on Agriculture and Forestry; second, representatives of the great farm organizations; and, third, representatives of the departments of the Government which have to do specially with the farmers' problems.

When the committee meets next, I shall present the resolution and ask for its consideration. If the resolution is agreed to and the hearings are held, I hope that some agreement or agreements may be reached, and a bill or bills may be developed and reported to the Senate. At this time I see no other possible plan to help the farmer. It may take many bills to solve the problems of the farmer, but at this time, because his friends are not agreed among themselves, no progress is being made. Some are in favor of the equalization fee and some in favor of the debenture; some want to repeal the Farm Board act and some want to keep it; and if we can get them all together with the committee, then we can thrash out the whole proposition and perhaps reach some agreement. Of course, unless we can come to some agreement, we can not make satisfactory progress.

Mr. President, I have taken the time to make these suggestions because in some sections of the country the farmers have almost lost hope, and I am not willing to leave the impression that the Congress is not trying to do something to help agriculture.

#### AMENDMENT OF TARIFF ACT OF 1930

The Senate resumed the consideration of the bill (H. R. 6662) to amend the tariff act of 1930, and for other purposes.

Mr. FESS obtained the floor.

Mr. McNARY. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Ashurst	Couzens	Jones	Robinson, Ark.
Austin	Dale	Kean	Robinson, Ind.
Bailey	Davis	Kendrick	Schall
Bankhead	Dickinson	Keyes	Sheppard
Barkley	Fess	King	Shipstead
Bingham	Fletcher	La Follette	Shortridge
Black	Frazier	Lewis	Smoot
Borah	George	Logan	Steiwer
Bratton	Glass	McGill	Thomas, Idaho
Brookhart	Glenn	McKellar	Thomas, Okla.
Broussard	Goldsborough	McNary	Townsend
Bulkeley	Gore	Morrison	Trammell
Bulow	Hale	Moses	Tydings
Byrnes	Harrison	Neely	Vandenberg
Capper	Hastings	Norbeck	Wagner
Caraway	Hatfield	Norris	Walcott
Carey	Hayden	Nye	Walsh, Mass.
Connally	Hebert	Oddie	Walsh, Mont.
Coolidge	Howell	Patterson	Watson
Copeland	Hull	Pittman	Wheeler
Costigan	Johnson	Reed	

The PRESIDING OFFICER. Eighty-three Senators have answered to their names. A quorum is present. The Senator from Ohio is recognized.



Mr. COPELAND. Mr. President—

The PRESIDING OFFICER. Does the Senator from Ohio yield to the Senator from New York?

Mr. FESS. I yield.

Mr. COPELAND. I want to ask a question. A few minutes ago, if I understood correctly, the Senator from Washington [Mr. Jones] presented some amendments to the pending bill seeking to fix tariff rates. Am I correct in that understanding?

The PRESIDING OFFICER. The Chair is advised that the Senator from Washington presented no such amendments.

Mr. COPELAND. I was quite astonished, because, of course, if we begin to introduce amendments proposing to fix tariff rates we shall be here until next Christmas; there will not be an adjournment before that time.

Mr. FESS. Mr. President, it is claimed by some that the two great political parties are gradually drawing nearer and nearer together, that there are but few questions which differentiate them, and that the differences between them are becoming fewer and fewer. Whatever may be the force of that claim, the question of the tariff constitutes one of the outstanding differences between the two great parties.

In making that statement I am not unaware that there has been largely a change of view by the Democratic Party on the question of protection, but they still maintain fundamentally a different position from that taken by the Republican Party. The gradations in the movement whereby our opponents have veered away from the free-trade idea are quite noticeable and interesting and can be easily verified by a mere citation of the views they have taken officially not only in their platforms but in the utterances of their great leaders. At one time there was no political issue at all about the tariff. In fact, the first legislation of any consequence which was signed by Washington was a protective-tariff measure which was generally approved by everybody, and the second tariff measure introduced was supported by James Madison, the father of the Constitution. If anybody should raise the question as to whether or not protection is constitutional, I should think a conclusive answer would be the position of such men as Madison and others of his type who were members of the Constitutional Convention.

The tariff measure of 1816, which was put on the statute books to stop the inflow of imports, incident largely to the War of 1812, was not only strongly supported by John C. Calhoun but without doubt he, above all comparison, was the greatest leader of the movement. Strange to say, when Calhoun was espousing the protective system, Daniel Webster was opposing it. From 1816 on there was noticeably a change in the attitude of the respective leaders. Calhoun gradually veered against protection, and ultimately denounced the tariff bill of 1828 as "the bill of abominations," whereas Webster, who had opposed the tariff act of 1816, came to be, in 1828, the great advocate of the protective tariff.

In 1832 a compromise bill was written by Henry Clay, who is properly regarded as the father of the American system, in which it was provided that there should be a gradual reduction of tariff rates, covering a period of 10 years, until they should reach a certain minimum. That was the era when there began to be apparent a differentiation; the parties began to take a strict position, the Democratic Party espousing the tariff for revenue only, while the Republican Party, which was then the Whig Party, was espousing the old protective principle announced by Madison and Washington.

The Democratic leaders frequently refer to the Walker tariff of 1846 as one of the best examples of the Democratic theory of tariff legislation, and they point to the fact that following it there was an era of expanding foreign trade. They have asserted that such development was due to the Walker Tariff Act, overlooking the fact that immediately following came the Crimean War, covering a period of three years, involving the great nations of Europe, which became the eager consumers of all we could produce. Not

only did the Crimean War create a market for our products, but the devastated regions of India and China, suffering under a famine condition, likewise afforded markets to which the United States sent enormous quantities of products. These two situations afford an easy explanation of the great development of our foreign trade following the Walker tariff of 1846.

Up to that time one could hardly state that the tariff was definitely a political issue further than that leaders like Clay proposed it as a great relief, while leaders like Benton, of Missouri, took the other position. However, the difference did not percolate clear down to the voter so that one could say that protectionists were in one party and free traders in the other.

Mr. KING. Mr. President, may I interrupt the Senator from Ohio?

The PRESIDING OFFICER. Does the Senator from Ohio yield to the Senator from Utah?

Mr. FESS. I yield.

Mr. KING. Does the Senator think he has been entirely comprehensive in attributing the increase in our foreign trade under the Walker tariff law to the Crimean War? The Senator, who is perhaps as familiar with tariff and historical matters as is any man on the floor, will remember that James G. Blaine, who, as the Senator knows, was a protectionist, in his discussion of tariffs—and he reviewed many of them, as did Mr. Taussig and Mr. Carey—recognized in the Walker tariff law a very fair law, one of the fairest that had ever been written. James G. Blaine ascribed, in part, at least, the prosperity that followed the Walker tariff law to its wise provisions, and emphasis has been laid by many writers upon the declaration contained in the tariff law, that it did not discriminate against any section or against any class, but rather that it was a tariff law that attempted to do justice to the producer as well as to the consumer, without discrimination against any section or any class.

Mr. FESS. Mr. President, replying to the Senator from Utah, he will find, when he refreshes his memory on James G. Blaine, that Blaine made the statement I have just made, that the great foreign trade was due to the two items I have mentioned; and it was Mr. Blaine's Twenty Years of Congress that led me to give these facts.

During the Civil War there was some discussion on the change of rates, and a form of protection was advanced during that period; but not until the seventies did the issue become a real, vital political issue. All will recall that a horizontal tariff proposal was made by Fernando Wood, of New York. This came about 1878. It was an unusual method of tariff reduction. It was somewhat similar to the proposals we now have on the appropriation bills, to reduce the amount by a flat percentage horizontally. I think it very unscientific, not only there but especially on matters of tariff duties. It was in connection with the Fernando Wood bill that a new slogan was announced by a young man who had come to Congress only the year before; and the speech he made against the horizontal method of tariff revision made him an outstanding figure. I refer to Major McKinley, from the eighteenth congressional district of Ohio.

That bill was defeated, as you will recall; and then the first Tariff Commission was instituted. It was established under a law passed in 1882, and a very unusual thing came out of that commission. They gathered the data and submitted them to the two Houses; and each House, taking the data, formulated its own tariff measure out of the facts that had been assembled by the commission. So that could scarcely be called a commission revision, but it was called a Senate revision and a House revision; and an unusual fact is that the Senate acted on its bill before the House acted on its bill. When the Senate bill was sent to the House, the House refused to receive it on the ground that under the Constitution all tariff legislation must originate in the House of Representatives. Finally the House yielded on the matter, received the bill, and sent it to conference, where a new bill was written. The Senator from Utah [Mr. King]



undoubtedly is very familiar with this incident, because it was a decidedly unusual one.

That occurred some time in the early eighties. When the Democratic Party came into control, two years after this, upon a platform pledging the party to revise the tariff which had been in continuous existence from Civil War time, there was a tremendous surge on the part of the leadership to have a new tariff bill, and all will recall the attitude of President Cleveland. The party went into the task of revising the tariff. It sent the bill, after it passed the House, over to the Senate. Here it was fought bitterly and almost entirely rewritten. No one familiar with the history of the country at that time will fail to recognize the excitement throughout the country which was produced by the tariff legislation of 1883-84, especially 1884.

In 1887 President Cleveland sent to Congress the most outstanding message demanding a reform of tariff legislation that had been received from any President up to that time. It is familiarly known as the Cleveland tariff message. Out of that message came the famous Mills bill. The chairman of the Ways and Means Committee of the House was Roger Q. Mills, of Texas, not only a great student of the tariff but in many ways an intellectual figure. The Mills bill was supposed to be the finest embodiment of the Democratic theory that had been brought about up to that date; and the fundamental principle of it was that raw materials should be placed upon the free list.

If there was one thing in the Mills bill that distinguished it from all preceding legislation, it was what afterward received the eloquent approval of the later Speaker of the House of Representatives, Champ Clark, when he stated that the core of that legislation and all sound tariff legislation was to place on the free list the raw materials out of which the manufactured articles are to be produced.

That bill passed the House, but it failed in the Senate, as everyone will recall. Following that came the election of 1888, with the Mills bill as the issue. The platform of the Democratic Party in 1888 reaffirmed the Mills bill and tariff reform. The platform adopted by the Republican Convention in Chicago that nominated Benjamin Harrison denounced the Mills bill specifically, especially that feature of it which was cardinal in the Democratic theory; and the tariff plank in the Republican platform was written by Major McKinley, and was read by him to the convention as the chairman of the resolutions committee.

Following 1888 came another effort at the establishment of a tariff commission, because the revision of the tariff was a subject that was claiming the attention of the whole country.

In 1892, however, after the enactment of the McKinley bill in 1890, the Democrats, taking advantage of an uncertain situation that they ascribed to the tariff legislation, made headway in the election. Major McKinley, appointed at that time by the Speaker of the House of Representatives, who defeated the major by one vote as Speaker, became not only the tariff maker but the chairman of the Ways and Means Committee, made up of an aggregation of leaders in the House of whom it is difficult to find a duplication to-day. Four of those leaders afterwards became chairmen of the Committee on Ways and Means. Six of them became United States Senators. Four, I think, or five became governors of their States. One became President of the United States. That is the sort of leadership that there was in the House and in the Senate in 1890.

Mr. McKinley brought in his belief in the form of a protective tariff bill which became the famous McKinley Act of 1890. There were two things in that bill that never had been written in any tariff bill before. One dealt with the item of sugar. The other dealt with the item of tin, which up to that time had been on the free list but under that legislation was put on the protected list.

A very interesting sequence followed the enactment of that bill. Without a doubt the McKinley Act is one of the most scientific tariff acts that has ever been enacted and one of the most truly protective measures that has ever been put into law. The author of it was a man who fundamentally as

well as theoretically had in his mind a clear, concise outline of the sort of legislation we ought to have. It was under his direction that the bill was written, passed through the House, came to the Senate, and passed the Senate without very many radical changes.

Our Democratic friends, taking advantage of a bill that was enacted into law only a month before the election of 1890, and claiming that the price of all protected articles was increased considerably more than the tariff on the article, seized upon a plan to defeat Mr. McKinley. They sent tin peddlers throughout the eighteenth district of Ohio selling tinware, charging 25 cents for a 5-cent tin cup, and saying, "It is too bad to do this, but we have to do it under the McKinley tariff bill." The bill having become a law only a month before the election, there was not time enough either to answer this claim by pointing to the operation of the law or otherwise to convince the people that there was nothing to the claim.

Our Democratic friends, many of whom to-day are protectionists, at that time were assaulting the protective system as a robber system, calling it unconstitutional, and stating that its penalty would be the addition of the tariff rate to the price of every article, so that the consumer would be mulcted in the interest of great business to that amount. The governor of my State, a beloved friend of mine and a great Democrat, in a debate with Major McKinley, said in my presence that under the McKinley bill there would be no tin plate manufactured in this country, and then pledged himself to swallow all the tin plate that would be manufactured in the United States under the McKinley Act of 1890. Yet, within eight years nearly three-quarters of a billion dollars were invested in the tin plate industry in this country, employing hundreds of thousands of people in the mills. Thirty-nine mills were established throughout the country, producing tin plate in such amounts that instead of our depending, as theretofore we had to depend, upon importations for the vast amount we used, we produced every pound of our own consumption and became one of the great tin exporters of the world; and yet, as I say, I heard a distinguished leader who did not believe in the law say that he would pledge himself to swallow all the tin plate that ever would be produced in this country under that law. There is no finer example of what a protective tariff is intended to do than that particular illustration growing out of the McKinley Act of 1890.

It did precisely what Major McKinley said it would do, namely, led to the investment of American capital in building up American industries, resulting in the employment of American labor at a scale of wages which made possible the maintenance of American standards of living. That was the fundamental formula announced by that protectionist when he wrote the bill, and eight years after his defeat, in a peculiar manner, when the tin was peddled and sold at an exorbitant price, the wisdom of the philosophy of Major McKinley was demonstrated.

There was such a reaction against the law that in two years, when the election came on, President Cleveland re-announced his position of reform in the tariff, denounced, as his party did, the McKinley Act, and went to the country; and Grover Cleveland was elected for his second term, that being the third time he had run for election to the Presidency.

I have wonderful admiration for that leader; I do not share the opinion of a great many people. He gave us a good administration, and especially in his second administration, when he was opposed by his own people, first, because of his stand on the civil service, and, secondly, on the matter of tariff, because there was a strong element in the Democratic Party which had been led years before by Samuel J. Randall, of Pennsylvania, who was a great Democratic protectionist, just as we have to-day on the Democratic side great Democratic protectionists. This attitude of the Democratic leadership was one of the arguments that led to the defeat of the administration by the people.

When in 1896 our Democratic friends were looking for an issue, there was not one of them who would have been bold



enough to have announced revision of the tariff as its cardinal principle, because the country had gotten into such a state following the tariff legislation that no one would have risked at that time announcing anew the idea upon which they had been elected.

The result was that, without an issue, looking for an issue, the Democratic Party seized upon the money question, and the stage was set in the famous convention of 1896, when a plank for the free and unlimited coinage of silver was included in the platform, which offered the occasion for a brilliant young man of only 36 years to take his position and pronounce himself. He declared the trouble in the country was not due to the tariff but to the money question. That presented one of the outstanding incidents of the psychology of the crowd, where a convention was swept off its feet by the brilliancy of a young orator, first, because the party was looking for an issue which it had not yet found, and secondly, because of the brilliancy of the speaker himself. All things combined made his leadership so regnant that for 12 years no one else was considered as a suitable candidate for leadership in the party other than this man. I mention this to indicate the manner in which our friends got away from the tariff and took up some other question in 1896.

Immediately following 1896, the very next year, the Republican administration substituted for the Democratic tariff law the famous Dingley bill, which stood on the statute books from 1897 until 1909, and I think it is regarded as sound and fundamental to those who believe in the system of protection.

Following 1909, when there were certain dissatisfied elements in our own party, there was demand for revision of the tariff. That revision came, as all are aware, some claiming there should be a downward revision, others that there should be an upward revision. The difference again was between the two schools, one of the high-protection school, the other the low protectionists.

I need not mention the fact that President Taft was disturbed over that contest. There was a difference between the views he entertained and those of one of the Houses of Congress. The result was that in the conference between the two Houses certain changes were made that satisfied the President, and he pronounced the bill which had been passed a wise piece of legislation.

We were not divided in 1912 over the tariff question, but we were divided over two leaders, one the then President and the other an ex-President. The party did not divide on the tariff. Both sides stood for the tariff, but the division which developed opened the way for our Democratic friends to come into control. They were elected in 1912, and one of the first things they decided to do was to revise the tariff. They took up that question in 1913. I was a Member of the House at that time. The leader of the majority in the House was Mr. Underwood, a man who graced this body later, an eminent statesman, a fine personality, and a lovable character. The public service lost when he voluntarily decided to retire from public life.

He wrote the first tariff bill from the Democratic standpoint, in which there were recognized some elements of protection. In the past there had been certain Democratic leaders who stood for modified protection. They did not want to be called protectionists. The party once took a position in favor of tariff for revenue, with incidental protection, recognizing the principle of protection as not fallacious. At that particular time we did not call it tariff for revenue, we did not call it tariff with incidental protection, but for the first time in the nomenclature of tariff legislation we had a "competitive" tariff, in which a certain element of protection was recognized.

The tariff bill of 1913, however, was primarily written on the tariff-for-revenue basis, and the paralyzing influence of that bill on business began to be effective about the early part of 1914, and the only thing that saved the country from the paralytic influence of that law was the breaking out of the World War on the last day of July, 1914.

Because of the World War we could sell anything we had at any price we demanded. In fact, sugar went to 26 cents and other things rose accordingly. Our friends would point to the Underwood law and speak of the prosperity of the Nation under that legislation, until some of us cautioned them about boasting of battlefield prosperity, which was not in keeping with their great record.

Had it not been for the open market created by the war, with the peoples of Europe buying everything we had at any price we would ask, we would have felt the depressing influence of the Democratic tariff legislation long before. But when the war was over and peace was restored, when business again began to employ labor, and capital was investing in our own industries, the normal effect, the inevitable effect, of any law that lays the American producer open to competition from a foreign producer of the same article began to be felt. It could not be avoided, and the immediate demand was for a restoration of the protective system.

Mr. President, I want especially to call attention to a fundamental which had been announced by Mills and approved by Champ Clark. The Underwood bill, following the same principle, put the leading articles of the American farm on the free list, including almost all of them. The ones they did not put on were the ones that were produced in certain sections of the country where the Democrats were in control.

Mr. BROOKHART. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Iowa?

Mr. FESS. I yield.

Mr. BROOKHART. I would like to ask the Senator if it made any difference about the farm products, whether they were on the free list or under the present high protective rates? They are lower now than they were then.

Mr. FESS. I can not account for the errors my friend makes when he votes against this and for that, and, when anybody is speaking, interrupts him "because after this," "therefore," or "on account of this."

"Woodrow Wilson was President when the war broke. Therefore it is a Woodrow Wilson war." According to his view, "Woodrow Wilson was President; therefore it is a Wilson war." I can not stand any logic like that. I am not going to yield to my friend now. I will yield later on.

The VICE PRESIDENT. The Senator declines to yield.

Mr. FESS. Here is the fundamental difference between the two parties on the tariff question. No finer statement of the Democratic view, its theory, could be made than was made by the distinguished junior Senator from Tennessee [Mr. HULL] the other day. That argument is philosophic from the standpoint of unrestricted freedom of trade. That argument is an Adam Smith argument, which was announced in 1776 in his famous book, the *Wealth of Nations*, which became the textbook on questions of trade affairs, and the Senator's argument the other day was along exactly the same line.

I am in favor of the greatest freedom of trade if conditions between the units that are trading are the same. We have absolute freedom of trade in 48 States. There is the example of the value of unrestricted trade among 120,000,000 people who recognize no State lines. But when you build a line between this country and a country employing labor, there is to be no restriction according to some people, but in my mind there must be a restriction, because of the difference in these conditions, unless you are willing to pull down American conditions to the level of the conditions of competing countries.

So that our Democratic friends in 1913 expressed their view fundamentally by putting corn on the free list, hogs on the free list, horses on the free list, mules on the free list, cattle on the free list with some modifications, wheat on the free list except under certain conditions when it carried 10 cents a bushel. When the effect of the operation of that law began to be felt at the close of the war there was a universal demand that it be corrected. The first thing that was done was the introduction of a limited emergency tariff bill,



the first time in the history of our country where there were selected a limited number of items, and those items were written into a law without considering any other items of any other schedule. We never did that before.

Mr. HARRISON. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Mississippi?

Mr. FESS. I yield.

Mr. HARRISON. In 1920 the Republican convention met. That was almost two years after the close of the war. May I ask the Senator if in the platform of that convention they declared for any revision of the tariff?

Mr. FESS. In 1920?

Mr. HARRISON. Yes. Did the Senator's party in its platform at that time declare for any revision of the Underwood law?

Mr. FESS. Yes; we repeated the Republican plank in the platform of 1920.

Mr. HARRISON. Will the Senator read the plank?

Mr. FESS. I will let the Senator read it.

Mr. HARRISON. I have it here.

Mr. FESS. The Senator may read it in his own time.

Mr. HARRISON. Does not the Senator want me to really help his speech by reading it at this time?

Mr. FESS. Anything the Senator would do would be helpful.

Mr. HARRISON. I have it right here, if the Senator wants it.

Mr. FESS. I prefer to read it myself, or the Senator can read it in his own time. There is such a thing as reading only a part of a plank, and the Senator can not do that with me. I know what is in the plank, because I was on the resolutions committee that wrote it.

Mr. HARRISON. If the Senator will yield, I will be glad to read the whole platform.

Mr. FESS. No; the Senator need not do that, but he should read the whole plank.

Mr. President, the situation to which I have just referred had to be corrected. My good friend the Senator from Mississippi was a Member of the House at that time in 1913 and knows all about that legislation. He was a strong proponent of it. We had in 1921, soon after Harding was inaugurated, to take up the situation of the farmer, and I want my Democratic friends to notice that we selected 16 of the items which our Democratic friends put on the free list, and limited emergency legislation at that time to those items. We passed the measure, I want my friend to hear me now, with the aid of our Democratic friends in the House!

Mr. HARRISON. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Mississippi?

Mr. FESS. I yield.

Mr. HARRISON. Was the Senator a Member of the House in the Sixty-second Congress?

Mr. FESS. I was in the House up to 1922.

Mr. HARRISON. I know; but I was wondering if the Senator had come into the House in the Sixty-second Congress, which began on the 4th of March, 1911.

Mr. FESS. No; I came there in 1913.

Mr. HARRISON. I was undecided whether the Senator came in at that time. I happened to be a Member of that Congress and I recall that a great number of those of the Senator's political faith voted for the farmers' free list. I am sure, because the Senator has been in his own opinion a friend of the farmer, that if he had been a Member of that Congress he would have voted for the farmers' free list, too.

Mr. FESS. No, Mr. President; I love the interruptions of this good man from Mississippi, but he is inclined not to tell all of the—I will not dare say all of the truth, but a thing that is half told is worse than if it were all untrue.

Mr. President, we enacted that emergency legislation, which was temporary in its nature. Immediately following it came the permanent legislation and, as the Senator knows, we incorporated the temporary or emergency measure in the permanent measure of 1922. Following that in 1923 our Democratic friends, I think, went further in their pro-

nouncements toward phases of a protective tariff than at any time prior thereto. Just to refresh the memory of all of us—I do not need to refresh the memory of my friend from Mississippi, because he helped to write it—here is the statement of our Democratic friends in their platform:

The Democratic tariff legislation will be based on the following policy:

(a) The maintenance of legitimate business and a high standard of wages for American labor.

That is sound Republican doctrine. We have never announced Republican protection in stronger language than that. We have always contended that the tariff should make up the difference between the low cost of labor in a competing country and the cost in our country. If Democratic leadership will secure legislation that will make up the difference and make possible the employment of labor here, with the payment of a high standard of wages, we will have no quarrel with them.

Then, the next paragraph of the Democratic platform proceeds:

Increasing the purchasing power of wages and income—

That is fine—but it proceeds:

By the reduction of those monopolistic and extortionate tariff rates bestowed in payment of political debts.

That is demagoguery pure and simple.

Mr. HARRISON. Mr. President, will the Senator yield?

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Mississippi?

Mr. FESS. I yield.

Mr. HARRISON. Does the Senator indorse that statement?

Mr. FESS. The Senator would not expect me to indorse a demagogic statement like that.

Mr. HARRISON. Whether it is demagogic or not, will not the Senator indorse it?

Mr. FESS. The Senator from Mississippi is trying to put an effect on the situation that does not exist. I do not propose to indorse that sort of thing. I could indorse what the Senator means if it were true, but it is not true.

Mr. HARRISON. If the Senator could control his party, he would not have his party to do otherwise than indorse the sentiment expressed in that plank, would he?

Mr. FESS. The Senator from Mississippi is trying to infer that a protective tariff leads to monopolies and leads to trusts, and that the Republicans build up monopolies and trusts in order that they may have contributions from them for political campaigns. I say that is pure demagoguery.

Mr. HARRISON. The Senator does not admit his party has ever been guilty of that?

Mr. FESS. I do not.

Mr. HARRISON. Then the Senator is for that plank in the platform, is he not?

Mr. FESS. Not in the wording the Senator uses; no, indeed.

Mr. KING. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Utah?

Mr. FESS. I yield.

Mr. KING. I think the Senator overlooks, in the broad statement which he made a moment ago, the repeated statements made by Theodore Roosevelt. When he was a Progressive and running for the Presidency Mr. Roosevelt denounced his own party and said, in effect, that the Payne-Aldrich tariff bill was a product of the trusts, and that his party had been guilty of protecting the predatory interests, who dictated their financial policy as well as their tariff schedule.

Mr. FESS. Mr. President, I am not disinclined to have any Democratic leader quote Theodore Roosevelt here. We have wonderful admiration for his leadership, but we do reserve the right to interpret what the man said. He never said that the protective tariff built up trusts. On the other hand, every Senator knows that the great trusts built up in the country are not under the protective aegis. Most of them are based on free-trade articles, on which there is no



tariff at all. I could enumerate them one after another. The suggestion that trusts are built up by the protective tariff and fostered by the protective tariff is simply a pure case of demagoguery in order to win in a campaign through prejudice against business.

Mr. HARRISON rose.

Mr. FESS. I do not want to be interrupted again until I shall have finished reading this plank in the Democratic platform:

Duties that will permit effective competition, insure against monopoly, and at the same time produce a fair revenue for the support of the Government.

That is what the Democratic Party promised. That is the milk in the coconut. That is the crux. Whatever else might be said in the preceding statement, this statement nullifies all of it. When anyone says that our Democratic friends are becoming protectionists as a party they overlook this statement, for this is just the opposite. I admit that our Democratic friends individually become protectionists. Everybody knows that. But they have not veered to a protective policy as a party. The language is different, but it is a good expression of the Democratic theory:

Duties that will permit effective competition.

Mr. President, that is precisely what we will not permit. It means effective competition between the high-paid labor in America and the low-paid labor in European countries, and that we will not permit. How long could America continue her industries, maintaining her standard of living and the scale of wages we pay, if we were in open competition with Germany, which is employing labor at one-fifth what we pay? That is the "open competition" that was written into the Democratic platform. That is a true statement of the "freedom of trade" between our country and others with which we compete, which our Democratic friends announced in 1928.

While I admit that individual Democratic Senators and Congressmen are protectionists, the statement in their platform is not protectionist. I am not going to criticize an individual Senator for voting protection upon an article produced in his State.

I think one of the finest arguments for protection that I ever heard was made by former Senator Ransdell, of Louisiana, not only once but often. I do not think there has been any argument produced on this side of the aisle that is stronger than that which was made by the two Senators from Arizona, Mr. ASHURST and Mr. HAYDEN, in demanding protection for the article of copper. I do not know of any stronger argument for protection than was made by the two Senators from Montana, Mr. WALSH and Mr. WHEELER, when they were asking for a tariff on manganese. Certainly no stronger argument has been made than that submitted by my genial and able friend from Mississippi, Mr. HARRISON, not only for long-staple cotton but for certain synthetic products; and his argument was sound. Nor do I recall a stronger argument in behalf of the position taken on this side of the Chamber than that made by the Senator from Oklahoma when he demanded protection for one of the great raw materials of his State. I sympathized with his position and I voted with him. I am simply mentioning these matters to show that on the Democratic side of the aisle Senators, without many exceptions, have demonstrated their belief in the patriotism, wisdom, and sound conclusions of the protective principle as applied to certain articles. The only difference between us is that I believe in the protective policy as a principle of government, while a great many of our Democratic friends do not believe in it in that way.

I am for the protection of any article produced in any part of the country, wherever it may be, if certain conditions obtain. The first one is, Can we by protecting a given commodity stimulate its production at home to the extent of providing at least a modicum of the domestic consumption? I have been disappointed, I will say to my friends on the Democratic side, in the result in the case of the sugar industry. I believed that in America we had the ability to grow

sufficient beets to produce all the sugar America would need to consume. In the belief that we could stimulate and encourage this industry, which we have started in this country, to the extent that we could produce sufficient sugar to meet the needs of our home consumption at a cost that would be reasonable, and at the same time employ American labor, I have always voted for a tariff on sugar. I have, I repeat, been disappointed that that duty has not stimulated the production of sugar in any such degree as I thought it would, and yet we have built up so many sugar plants, each actually costing a million dollars, that I should hesitate to vote in any way that might be calculated to destroy those plants, even though the sugar production of the country has not been increased as I had hoped. I will go along with my friends on the Democratic side of the aisle in the protection of any article the production of which in their respective States can by protection be stimulated, and thus employ American labor, and thereby afford an opportunity for investment of American capital. That is a sound philosophy; I am for it, and I know that a great many of our Democratic friends in this body are also for it.

The senior Senator from New York [Mr. COPELAND] has stood up as a great protectionist, although not on this side of the aisle. The former Senator from Maryland, Mr. BRUCE, made as strong an argument as I have heard for protection on fertilizer. I have a list here showing how Senators have voted on tariff questions. When the last tariff bill was under consideration the senior Senator from Arizona [Mr. ASHURST] voted for 19 increases and against 13 decreases. The senior Senator from New Mexico [Mr. BRATTON] voted for 24 increases and against 15 decreases. The senior Senator from Louisiana [Mr. BROUSSARD] voted for 39 increases and against 64 decreases. The junior Senator from Washington [Mr. DILL] voted for 17 increases and against 22 decreases. The two Senators from Florida have been consistent all along the line in their espousal of the protective principle, and I honor them for it. One of the strongest and steadiest minds in this body is that of the senior Senator from Wyoming [Mr. KENDRICK]. He voted for 63 increases and against 10 decreases.

There are Members of the Senate, including the junior Senator from Utah [Mr. KING] who voted for only one increase and against only one decrease. That is somewhat of a record; but the leader on the Democratic side, the Senator from Arkansas [Mr. ROBINSON], has a still greater record. He voted for only one increase and against no decrease. Our friend, the genial senior Senator from Texas [Mr. SHEPPARD], voted for 32 increases and against 12 decreases; and I have not heard any argument on the tariff question that was a stronger protective presentation than that of that Senator for protection on vegetable oils; it was a sound argument; and the only criticism I could make of it would be that that sound argument ought to extend to the principle of protection and not merely to a particular item.

Mr. CONNALLY. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the junior Senator from Texas?

Mr. FESS. I yield.

Mr. CONNALLY. Did the Senator from Ohio vote with the senior Senator from Texas on the vegetable-oil schedule?

Mr. FESS. I think not.

Mr. CONNALLY. I thought the Senator from Ohio just stated that the argument of the senior Senator from Texas was an unanswerable argument?

Mr. FESS. It was an unanswerable argument from the standpoint of the one who presented it.

Mr. CONNALLY. Oh, I see.

Mr. FESS. Mr. President, all of us are for general economy, but nobody is for particular economy. Nearly every Senator on this side is in favor of general protection applicable to industry, but on the other side Senators seem to be for particular protection. I do not think that that is a sound viewpoint to take, although I respect the opinions of others, as I ask them to respect mine.



Mr. President, I have regarded the enactment of the flexible provision in the tariff law as the most important feature of tariff legislation in the last 40 years. I think writing into the law the flexible provision which permits under certain limitations a change in the tariff duty on a single item, without bringing into discussion and throwing open the whole tariff issue, is the longest step toward scientific tariff making that has ever been taken by the Congress. When the proposal was first made some of us questioned its wisdom. One source of doubt was whether in a tariff act embodying many thousand items the rates on individual commodities should be made subject to change by the Executive alone. When it was first suggested the Republicans were somewhat divided, as well as were the Democrats, as to whether under our system such an innovation in tariff legislation was wise. There are still those who have in their minds a doubt as to its wisdom, but the flexible provision has been in operation for a number of years, and I think has clearly demonstrated its wisdom.

When it was first proposed our friends on the other side of the aisle objected to it on the ground that there would be too many changes; that the changes would come too frequently, and thus business would be too much disturbed; yet when the last tariff measure was considered the argument then presented was that there had not been a sufficient number of changes; that there had only been 35 changes of rates, and I recognized at once that the argument was very largely a matter of politics. Still the question involves a sufficiently important issue to justify it being judiciously considered and discussed; and it has been so discussed ever since the pending bill has been before us. I regard the discussion of the tariff question which has taken place on the pending bill as being on as high a plane as any debates on any subject I have heard in this body.

Here is a proposal to change the flexible provisions of existing law. I am opposed to the change. I am opposed to it because it would nullify the very object sought to be attained by the insertion of the flexible provision in the law. If the flexible provision of the tariff act has any merit, or contains any element which should meet approval, it is the possibility which it contains of eliminating the logrolling process that inevitably creeps into general tariff legislation. If it is at all possible, the throwing of the whole question of tariff revision into Congress at one time should be avoided; first, because under such circumstances, business can not be stable; and second, so long as the rates in the various schedules are uncertain there is bound to be more or less of a breakdown in the employment of labor.

The purpose of the flexible provision was twofold: First, to minimize logrolling; and second, to avoid throwing the whole question of the tariff into the hopper and disturbing business everywhere for an indefinite period. The flexible provision affords an opportunity to take up one item in the tariff law, and deal with it alone, without taking up all the other items of the various schedules.

The proposal for a flexible provision in the tariff was first given impetus by President Roosevelt, who called attention to it at different times in messages he sent to the Congress, and the movement for it was advanced under President Taft. Its purpose was to avoid the necessity of taking up the whole tariff, but to make provision so that one schedule could be dealt with at a time and dealt with finally without taking up the others, thus offering the basis of trades. "If you do not give me your vote on my item, I will not give you my vote on your item." We wanted to avoid that; and that was a purpose of establishing the Tariff Commission, as well as to find a basis for scientific tariff legislation.

I think the Tariff Commission has justified its existence. The first body was not called a commission. It was called a board. After a certain time it was discontinued, as all of us have heard at different times, as a result of Congress refusing to make the necessary appropriation for its operation. The law never was repealed; the commission simply discontinued its work by reason of being unable to operate.

Then, in 1916, under the Presidency of Mr. Wilson, the present Tariff Commission was created, or the skeleton of it.

I was for it; Republicans generally were for it, because it was a step in the direction of scientific tariff making in the first place. It also would in a way minimize the logrolling element, but of course it would not entirely get rid of it.

Then, as an outgrowth of that, we have the flexible provision. The objection to that in many quarters was that it was not warranted under the Constitution; that it did not have constitutional sanction. Under that particular provision, final judgment was held in abeyance for a considerable time. However, the purpose is good; and that is not only scientific tariff making, not only to put the tariff on a basis where it is possible to deal with 1 schedule without dealing with the other 15, but especially to make it possible to deal with 1 or more items in a schedule without having to take up the others and deal with them.

If there is one ambition that both sides of this body should have, it is to minimize the element of logrolling in tariff making. That is the one objection to former methods that most of us have seen and wanted to avoid. No step has been taken that even approaches the possibility of doing this like the flexible provision; and with that as a background, legislation on the subject is warranted.

We provided that the Tariff Commission, after making a finding, may make its recommendation as to changes of rates on articles on the dutiable list, with the possible approval or veto of the President. I think that is the way it should be. This proposal goes to the very heart of the very issue we want to avoid; namely, instead of its being an executive function, under this bill it is to be a legislative function. Instead of the matter going to one mind, where unity of decision is not only possible but lack of it is impossible, it is proposed now to send it to 500 minds, where unity of decision is clearly impossible; and again we have the very essence of the injury in legislation that we are trying now to avoid.

I realize the force of the statement that when a duty is changed it ought to be changed by the legislative and not by the executive branch of the Government. I admit that there is force in that; but if the purpose is to avoid logrolling, then instead of going to 500 minds for decision, the matter should go to one. The present law has operated wholesomely, sanely, and rationally ever since it has been on the statute books, and it has justified its existence.

Mr. HARRISON. Mr. President, will the Senator yield?

The PRESIDING OFFICER (Mr. PATTERSON in the chair). Does the Senator from Ohio yield to the Senator from Mississippi?

Mr. FESS. I yield.

Mr. HARRISON. The Senator has paid a very high tribute to the Tariff Commission. He says its actions have been wholesome and sane, and he has used many other expressions of the kind. Why, then, was it necessary two years ago for the Senator and his colleagues to enact a general revision of the tariff carrying 890 increases?

Mr. FESS. Mr. President, the McCumber law had been on the statute books for some time. There was a general belief that its rates on agricultural products were too low. There was a contention all over the country that there had been heavy importations of various articles from Belgium and other countries of low-paid labor, due to the low rates of the McCumber law, which left similar articles of American production without tariff protection.

The Senator evidently thinks he can leave the inference that the legislation embodied in the last tariff revision was to be a downward revision. That is the first time anybody ever heard of that sort of a suggestion. The downward revision of any tariff law might be necessary; and ordinarily, under the development of our mass production, where competition brings about a reduction of prices, downward revision might be desirable. Our Democratic friends, however, are the people who demand downward revision. If Republicans start to revise the tariff, Democrats always howl about its being downward; but, on the other hand, when we revise the tariff it is for the purpose of furnishing protection where the protection is inadequate. So it was in the case of this law.



Mr. HARRISON. As a matter of fact, then, as I understand the Senator, while the Tariff Commission is a great institution, it was unable two years ago to cope with the situation; and, because of the condition, the Congress found it necessary to change 890 rates.

Mr. FESS. Oh, no. The Tariff Commission will be engaged in constant study, through their surveys, of all the items that are sent to them by order of this body. They will be in session constantly, and when they report on a certain item, in accordance with a resolution that we send to them, if they find that because of any elements that enter in the rate is too low, their recommendation is that it be increased. If the rate is too high, their recommendation is that it be decreased. It is inevitable in the development of the industry that it is not static, and a rate established to-day will not be a suitable rate 20 years from now. That is inevitable. It grows out of the development of industry, and we ought not to be compelled to throw the whole question in the hopper, and deal with all these issues, if we can get a tariff commission capable of responding to the resolutions that the Senate sends to them to investigate particular items to see whether the rates are too high or too low. That is precisely what the commission exists for.

Mr. HARRISON. Mr. President—

Mr. FESS. I yield.

Mr. HARRISON. Then I understand the Senator to conclude that whatever rate the Tariff Commission may ascertain should be proclaimed by the President as the proper rate?

Mr. FESS. No; I do not take that position.

Mr. HARRISON. Would the Senator have the Tariff Commission proclaim it?

Mr. FESS. The Tariff Commission gathers the information and makes its recommendation.

Mr. HARRISON. To the President?

Mr. FESS. The President can act upon it favorably or unfavorably.

Mr. HARRISON. The Senator, then, would give to the President greater authority in accepting the recommendations of the Tariff Commission than he is willing to give to the Congress?

Mr. FESS. The Senator certainly would rather have one mind decide a matter in which we are trying to get rid of logrolling than to have 500 minds undertake it.

Mr. HARRISON. In other words, the Senator would rather place the discretion in the President of the United States than in the representatives of the American people. That is truly Hamiltonian.

Mr. FESS. That would be a perfectly safe thing provided the President is acting upon information that has been gathered by a commission created by this body, and this body sends a resolution to the commission asking for their information. That is in accordance with our legislation.

Mr. HARRISON. The Senator is very close to the President.

Mr. FESS. No; the Senator is not.

Mr. HARRISON. Oh, yes; the Senator is. He admits it sometimes when he talks to the newspaper boys.

Mr. FESS. Not any more. [Laughter.]

Mr. HARRISON. But I want to ask the Senator, because I know he is close to the President, what were the reasons that prompted the President to have so little faith in the findings of the Tariff Commission that recently he held up their finding and sent it back to them.

Mr. FESS. Mr. President, we would not give the President the veto power if we did not intend him to use his judgment on the facts that are submitted to him. Why does not the Senator ask me why the President should ever sign a bill or why he should ever veto a bill? That is the very nature of our political organization.

Mr. HARRISON. That would take a good deal of an answer. I can tell the Senator why the President would veto certain bills if I knew what influences were behind them. In this case, however, the Senator from Ohio knows the particular rate I am talking about; does he not?

Mr. FESS. The Senator from Ohio would not risk stating that he knows anything the Senator from Mississippi is implying that he does not say.

Mr. HARRISON. I refer to cherries. As the Senator knows, cherries are raised out in California.

Mr. FESS. In Ohio, also.

Mr. HARRISON. That may be the reason for the President's action. I did not know that before.

Mr. FESS. Very likely.

Mr. HARRISON. But the Tariff Commission found that the rates on a certain kind of cherries should be reduced, and the President would not stand for it. He was unwilling to accept their judgment. He perhaps did not think they had made a proper ascertainment, and so forth; and he sent back their finding. Does the Senator know why that was done?

Mr. FESS. Because it did not meet with his approval. Therefore, the President acted just as the Senator from Mississippi would have acted if he had been in the same position.

Mr. HARRISON. I thought perhaps the Senator would take the other angle. Since he believes so much in the ascertainment of facts by a tariff commission, if they went into the investigation, and it was a fair investigation, certainly he would accept their finding.

Mr. FESS. Oh, no! If we should do that we would not even have them report, either to Congress or to the President.

Mr. HARRISON. In another case, the case of tomatoes; some tomatoes are raised out in California.

Mr. FESS. And in Florida.

Mr. HARRISON. In Florida, but not in Ohio; so the same reason can not be advanced.

Mr. FESS. Oh, yes; in Ohio, also. We are a great tomato country.

Mr. HARRISON. The Senator, then, would advance the same reason for the President refusing to accept the findings of the Tariff Commission on tomatoes as on cherries, would he?

Mr. FESS. The reason of the Senator is that the facts are not convincing.

Mr. HARRISON. Did not the Senator, in the consideration of the Smoot-Hawley bill, vote for an amendment that compelled the President either to veto or to sign a proposal within a certain time, and not leave it optional with him whether or not he might send it back? In other words, it either had to become a law or he had to veto it.

Mr. FESS. The Senator may have voted for it. I do not see why I would not vote for it. I do not recall whether I did or not.

Mr. HARRISON. I understood the Senator to say a moment ago that the President ought to have the power either to accept it or to send it back to the commission.

Mr. FESS. We gave him that power.

Mr. HARRISON. You did give him the power; yes.

Mr. FESS. The Senator from Mississippi wants to give it to the Congress.

Mr. HARRISON. I want to give it to the Congress of the United States, where the fathers placed it, and where for 140 years we have had it.

Mr. FESS. Mr. President, I appreciate these fine interruptions. Both the Senator from Mississippi and I want to get rid of logrolling. The difference between him and me is that I am in favor of a plan that would get rid of it. He is proposing a plan that would not get rid of it. I would not say he knows that, but I think he knows that it would not get rid of it, for everyone must realize the result of sending such a matter back to this body for decision, because various sections of the country are interested in various items. My friend the Senator from Mississippi says he has that covered, and he thinks it is covered by the provision which will not allow an amendment to be offered which is not germane. In the first place, that is a weak undertaking. In the second place, it would not work. Nobody can be a Member of this body for one year without being convinced that it could not work.



There would be no limit to the discussion as to whether a particular amendment was germane or not. Under some circumstances a thing is a raw material. In a different set of circumstances the same thing is a finished product, and the finished product will become raw material in some other finished product in whose manufacture it is used. There is no limit to the argument over whether a thing is germane or not.

Secondly, here we are in 1932, with the gold standard abandoned in most of the European countries, with money having been cheapened, and because of that the rates of our protective law are being nullified; and on the other side of the aisle are men clamoring for protection of articles which come from their sections, and if they can not get it in a tariff bill, they will attempt to get it in a tax bill, the tax bill being for the purpose of raising revenue, but protection for the opposite of raising revenue, to decrease the importations on behalf of the home products.

In that situation suppose there comes from the Tariff Commission a report on some particular item on which there is a duty, and they recommend an increase; how many Members in this body will be on their feet to offer amendments to the particular item on which the duty is being considered, just as my friend from Washington is offering an amendment to the pending bill, which I do not think is in order, but which, in all probability, will be held in order? It shows the interest, the keen intensity to seize the only opportunity of getting a vote on an article produced in a particular section of the country. And we can not blame Senators for such actions.

Suppose a report comes from the Tariff Commission to this body, and a bill is introduced to carry their recommendation into effect. I rise and offer an amendment including another item. The Senator from Oklahoma rises and offers another one. The Senator from Arizona states, "I have an item here that I want considered," and he can not offer it, but he says, "I want it printed. I want to offer it if the opportunity comes."

When I offer my amendment somebody raises a point of order, and the President of the Senate sustains it. I immediately appeal from his decision. Every Senator here who wants the same privilege of presenting his item will vote with me to overrule the President's decision, and we will open the bill to unlimited amendment. That is what we are doing every day.

The question of germaneness is for the Senate, whether it applies to appropriation bills, or what not. When appropriation bills are involved the question must be submitted to the Senate for a vote under the rule. In other cases it will be laid before the Senate by virtue of the appeal. That is exactly the same situation. Write into the flexible provision language making a report from the Tariff Commission subject to amendment only when it is germane, and see where we will get.

My friends, that is the thing we want to avoid. I am opposed to returning a report of the Tariff Commission, a body created to deal with a single subject, to Congress, with 435 Members in one branch and 96 in the other. There will be the same logrolling the moment that is done, and that is why I am opposed to that. It would be a great mistake if after taking this long stride, the most progressive for 40 years, we turn about and nullify it by adopting this proposal.

I had intended saying something about the consumers' counsel provided for. The substitute contains three outstanding items, the second of which is the provision for the consumers' counsel. All I have to say is this, that I do not think it is very commendable for any Senator to assume that he does not represent the people. I do not think it is commendable for any man to assert that the Government in its agencies does not represent the people. I think it is an offense to suggest that the Department of Justice does not represent the people. I do not think it is commendable to announce that the prosecuting agencies of this Government are representing interests and do not represent the people of this country. I resent the inference that when I stand on this floor and vote my conviction, although it does not

coincide with manufactured clamor in the interest of some particular selfish movement, that I do not represent the people when I refuse to be merely a weather vane to find which way the wind is blowing last. If to represent the people a Senator had to be a weathercock, trying to ascertain what was the last desire of a particular group, I should not want to be a Senator.

I do not take kindly to the suggestion that in tariff matters we have to set up a people's counsel, assuming that the Government, the Tariff Commission, and the people who appear are against the interests of the people as a whole. That is not only an indefensible attitude for a Senator to take, but it tends to create class feeling and intense hatred. It is tantamount to saying, "All legislation is sordid, all legislation is selfish, all legislation is in the interest of somebody except the people, the people only are excluded."

I do not think such sentiments ought to be heard in this body. I assume that every Member of the Senate desires to do what is right in the premises, that his chief concern is to represent all the people, rather than the few.

Mr. ROBINSON of Arkansas. Mr. President, will the Senator yield?

Mr. FESS. I yield.

Mr. ROBINSON of Arkansas. The Senator assumes that the incorporation in the pending bill of a provision creating a consumers' counsel to advise the Tariff Commission constitutes an impeachment of the good faith of Congress—the Senate and the House of Representatives. Does not the Senator know that those industries and interests which present applications to the commission for increases or reductions in tariff rates are represented by able counsel, and is it not a fact that consumers are greatly interested in the conclusions which may be reached by the commission? Why does the Senator assume because some of us are anxious to provide representation for the public in contradistinction to the special or private interests which may be involved in applications for increases or reductions that our attitude constitutes a reflection on the good faith of the Congress?

Mr. FESS. Mr. President, why should we not have a counsel for labor; why should we not have a counsel for the farmer? What is meant by the indefinite term "the people" or "the consumer"? Are we not all consumers?

Mr. ROBINSON of Arkansas. I used the word "consumers." I think the Senator understands that throughout the history of protective-tariff legislation a distinction has been made between the great masses of the people and those organizations or individuals who are especially interested in definite tariff rates. If the Senator declines to make that distinction, I do not know of any mental or physical process by which I can compel him to do so, but it has been my understanding for a long time that it is generally conceded that an increase or reduction of tariff rates may have a very important effect upon the interests of those who are not directly concerned in the industries vitally affected by the reductions or increases.

It is like the trial of a case in court. The Senator knows that in an ex parte proceeding, where only one side is represented and that side ably represented, the general interests, or the interests of persons not in court who may be concerned in the result of the litigation, may be detrimentally affected.

Mr. FESS. Mr. President, this is the first time that such an innovation has been injected in legislation. When we are considering the tariff, we consider all the people. My concern has always been with labor. I know, as everybody knows, that there is no such thing as the employment of labor unless there is an opportunity for capital to invest at a profit. I have never been an advocate simply on behalf of capital, but on behalf of labor. Labor comprises considerably more than half the population of the country.

Then, I have always regarded the farming element as a particular beneficiary of tariff legislation. I never thought of having a representative employed by the Government for labor or for the farmer, but now we have the indefinite consumer. I am a consumer and my friend from Arkansas



is a consumer. Every man who eats or wears anything is a consumer. Why should we have a consumers' representative and not have a labor representative and a farmers' representative? I can not understand why.

Mr. ROBINSON of Arkansas. Mr. President, will the Senator yield further?

Mr. FESS. I yield.

Mr. ROBINSON of Arkansas. A consumers' counsel, in the sense in which that term is used in the pending measure, would represent all the divisions of our population to which the Senator has referred, in contradistinction to the special interests which are represented by their own counsel in connection with applications which may be presented to the Tariff Commission. Now, surely the Senator does not contend that the policy of tariff protection does not involve interests other than those of the applicants for protection?

Mr. FESS. Oh, certainly not.

Mr. ROBINSON of Arkansas. Certainly the Senator recognizes the fact that in some cases at least in which increased tariff rates cause increased prices of commodities, the matter becomes of vital concern to those who purchase the commodities but do not produce them.

Mr. FESS. I appreciate the position of the Senator, that, unless there is some one at court who speaks for the people who are neither producing nor working, they might not be heard. I differ from him in this respect. I know that the Senator from Arkansas, in his vote and in his representations, has the consumer element in mind equally if not more than the producer. I am in that class also.

Mr. ROBINSON of Arkansas. The question to which we are now addressing ourselves has little relation to the subject of legislation. It has relation to the proceedings of an administrative board or commission created, it is true, by act of Congress, charged with the function of ascertaining definite facts. The conclusion of the commission with respect to facts depends to a large extent upon the evidence that is presented. Again referring to a case in court, every lawyer recognizes the very radical difference between a hearing which is ex parte and a hearing on a contested matter. Often courts have issued, on ex parte application, writs and processes which would not have been issued if those having adverse interests, or interests which may be regarded as in conflict with those of the applicant, had been present and had been heard.

What harm does the Senator from Ohio think can result to any interest that ought to be conserved by establishing a consumers' counsel to perform the functions which are authorized by this measure?

Mr. FESS. The harm that comes from it is, first, that it is wholly unnecessary; second, it is creating an additional bureau; and, third, it is establishing the policy that we must have some one as the representative of an indefinite element called the public or the consumer in order that it may be represented. Let me reiterate that if that be true, then we should have the same organization in the Interstate Commerce Commission, because that body deals decidedly with burdens upon all the people. It determines the rates of transportation to be charged the people.

Mr. GEORGE. Mr. President, is not the Senator aware of the fact—

Mr. FESS. I do not yield at this time.

The VICE PRESIDENT. The Senator from Ohio declines to yield.

Mr. FESS. Everybody is interested in transportation. It is not only the railroad employees; it is not only the railroad managers. It is all the people of the Nation who are interested. We would have to have the same thing in the Interstate Commerce Commission. If the proposal is justifiable, we would have to have the same thing in the Federal Trade Commission; we ought to have the same thing in the Shipping Board; and we should have the same thing wherever the public is interested. First, it is unnecessary and it is inconsistent; and, secondly, it creates a situation that ought not to be recognized where it may be said that men like the Senator from Arkansas are not considering

the public weal when legislation of this sort is being considered.

Mr. HARRISON. Mr. President, will the Senator let me ask him one question?

Mr. FESS. I yield.

Mr. HARRISON. If the Senator thinks it is inconsistent, why did he vote for the provision that the manufacturers should have a counsel before the board of appraisers when importers want to bring goods into the United States and questions are raised as to valuations?

Mr. FESS. The matter never was discussed.

Mr. HARRISON. The Senator voted for it. We discussed it for a good long while.

Mr. FESS. How does the Senator know I voted for it?

Mr. HARRISON. I know the general attitude of the Senator so well. Was he in favor of the proposition?

Mr. FESS. No.

Mr. HARRISON. The Senator was not in favor of it?

Mr. FESS. I would not vote for a thing of that kind.

Mr. HARRISON. I will send for the RECORD and find out whether the Senator voted for it. Such a provision is in the law, and it was put in there by the Senator's party who voted on the bill.

Mr. FESS. Of course, if the Senator means by that that I voted for it because I voted for the bill, I will have to admit that I did. But that is hardly a fair statement. There are a lot of things in a tariff bill or in an omnibus bill that we would not vote for if they stood alone, but for which we do vote if we vote for the entire bill, just as the Senator voted for individual items in the tariff bill and then voted against the tariff bill as a whole, so that he might say he voted against the items.

Mr. President, the third outstanding proposal in the measure relates to an international economic conference. I am opposed to that provision. I shall vote against such a provision when attached to any bill. International conferences may accomplish some good. That is within the range of possibilities. Naturally the world becomes closer in its general relationships because of various improved means of communication. Each country thus comes to be a closer neighbor of the others. From time to time we will thus grow more closely together. There is no doubt about that. Our foreign relations will naturally bring to us more or less obligation which at one time would not have taken place, but will occur under our present economic and social organization.

In the first place, when we consider going into an international conference we always ascertain what the subject of discussion is to be, what the agenda will be, before we agree to enter it. If the agenda is to include any question that we do not propose to submit to discussion, we will not enter the conference unless and until the agenda is modified. International conferences involve so many differences, and these differences are so fundamental as applied to the differences in the nationalities of the countries interested, that we ought to be very cautious before we commit ourselves to anything of the sort.

We have had a lot of experience with international conferences. We had one on the money question. Just the other day the Senator from Montana [Mr. WHEELER] raised a question about the position of the party to which I belong on the question of bimetalism. That raises the question of an international conference.

In the campaign of 1896 we pledged an effort to induce the nations of the world to enter upon bimetalism through international agreement. When the President of the United States took up the matter, he asked the authority of Congress to appoint a commission, which authority was granted to him. That commission was composed of Senator Wolcott, of Colorado; Adlai Stevenson, a distinguished Democrat, of Illinois; and a Mr. Payne, of Massachusetts, all outstanding bimetalists. They went to Europe and were received in France and other countries. The French chancellor made the statement that France would open her mint to the silver of the world and accompanied the commission over to London, where the commission expected to have



strong support from the First Lord of the Treasury, who at that time was Arthur Balfour. Balfour was rather favorable to it, but the Chancellor of the Exchequer, who spoke with authority on financial matters, vetoed the proposal and distinctly stated that they would not agree. The matter was taken up with India, and India, the great silver country which had gone on the gold basis only three years before, refused to agree. Our commissioners had to come home defeated and disappointed in that what we had agreed to do as a national obligation we could not induce other countries to do.

That is the history of the past. Why should we be surprised at our inability to get agreements in which we are interested? I should think everybody who is interested in the limitation of arms, having fresh in their memory the experiences of the last 20 years in our efforts to get agreements, would realize that we run up against the obstacle of diverse interests where one nation takes one view, another nation takes a different view, and still another nation takes an entirely different view, and unity of decision is almost an impossibility. We are right now watching the operations of an economic conference. We have had a dozen such conferences in the last few years. The international conference on wheat first involved the representatives of 45 different nations. Then it was decided to have the 11 or 12 nations which were distinctively wheat-growing nations participate in a conference. Our own Government was in that conference, and there were 11 others. The Balkan States insisted that exports ought to be limited to fixed quotas, but no other government would agree to that; and our Government insisted that nothing could be done as to wheat except the reduction of production. The Balkan States would never agree to that. They said, "We do not produce enough; our interest is in an increased production; and we can not agree." Still other nations of the 11 would not take either view; they had still another idea. So the conference adjourned without coming to any conclusion.

Only a short time ago there was a conference on the economic situation of Europe. There will be another, though it is all up in the air, and there will probably be no definite decision. I would not object to our Government going into an economic conference with other governments, provided we exempted from the discussion subjects that we will not discuss in any conference with other governments because they are not international but are purely national. That has been our problem in connection with the League of Nations. There is no question in anyone's mind that a League of Nations which would be workable for Europe would be a good thing, and every American wishes the league success in its operations; but for us to become a member of it is wholly a different matter. It is one thing for governments whose conditions are similar to participate in conferences or to become members of leagues, but it is a wholly different thing for a government with wholly different aspirations, different conditions, and different standards of living to enter into a league or a council unless the agenda to be discussed shall be limited.

One of the very objections to our entrance into the League of Nations was the insistence that we remove barriers to trade. President Wilson, in furtherance of his theory in opposition to such barriers, had recommended that we remove from trade all barriers that it was possible to remove. That was his theory; and the recommendation met with the almost universal approval of the nations of Europe; but it did not meet with approval at home, and so the proposition was immediately dropped.

Suppose that we were asked to go into an economic conference to discuss the question of immigration, would we do it? Immigration is a national question; it is not an international question. Who shall and who shall not come to America is to be decided by the requirements and necessities of our situation and not by agreement between nations whose nationals want to come here. Immigration is an American question, and so is the tariff. Whether we are going to protect American labor from the encroachment of cheaper European labor is not to be decided by the will of Europe but

by the will of America. We simply will not go into any conferences to discuss the removal of tariff barriers; that is our business and not theirs.

Mr. GEORGE. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Georgia?

Mr. FESS. I yield.

Mr. GEORGE. I should like to have the Senator from Ohio before he takes his seat—and the invitation is open to any Senator on the other side of the aisle—name a single rate in the Hawley-Smoot Tariff Act which is measured by the share which labor draws out of the protected product. The proposition is simple and direct.

Mr. FESS. Does the Senator from Georgia ask the question what labor gets out of the tariff?

Mr. GEORGE. No. The Senator from Ohio, like all his Republican colleagues, assuming that he alone speaks for labor, reiterates that the purpose of the tariff is to protect American labor; and I am now inviting the Senator, or any of his colleagues, to name one single rate in the Hawley-Smoot tariff act that is measured by or determined by the share which labor draws out of the protected product. It is a simple proposition. There are none. Protection in every case is grossly in excess of the share which labor gets out of the protection afforded the product.

Mr. FESS. Mr. President, when the Senator from Georgia asks me whether there is any rate in the Hawley-Smoot Tariff Act which is measured by the share which labor draws out of the protected product and then says "there is none," that observation is sufficient; it carries its own answer, and it is not necessary for me to pay any attention at all to the question, because any statement I might make would not be satisfactory to the Senator. On the other hand, every tariff rate levied on the product of any American industry that is in competition with a European product which is produced more cheaply is imposed for the benefit of labor. That is the purpose of it.

Mr. GEORGE. But, Mr. President, that is not the question I asked. The question that I asked is a fair one. The participation of labor in the protection given to any article is a mere matter of calculation; and I ask the Senator now, and I invite him respectfully, to mention one rate in the Hawley-Smoot Tariff Act which is determined or measured by the share which labor draws out of the protected product.

Mr. GORE. Mr. President—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Oklahoma?

Mr. FESS. I yield.

Mr. GORE. I think perhaps the Senator from Georgia is mistaken. I think there is one instance. As I recall, the tariff rate on pig iron is \$1.12½ per ton. The labor cost of pig iron, even when wages were high, was \$1.13 a ton. The Republicans adjusted the tariff scientifically so as to measure with precision the difference between the cost of production here and abroad. The cost of producing a ton of pig iron in Europe is a half cent a pound and the tariff protection is measured, graduated scientifically, in order to measure the difference between the labor costs here and abroad. I think the Senator from Georgia is in error. [Laughter.]

Mr. FESS. I thank the Senator from Oklahoma. However, I was not discussing the question of rates; I was discussing the question of economic conferences; and I want to read a statement that is fundamental on the question of such conferences:

The United States understands that under the league covenant no question can be raised either in the assembly or in the council of the league which will give either party the right to report or to make any recommendation or to take any action upon the policy of the United States or any other member nation with regard to domestic or political questions relating to its internal affairs, including immigration, coastwise traffic, tariff, commerce, and all other purely domestic questions.

That is an announcement of a fundamental of American policy in determining how far we may go in our conferences with foreign countries. That is a sound doctrine. It nulli-



fies and negatives the pending proposal that the United States shall undertake to enter a kind of league of nations on the question of the tariff. We will not do that; it is to me strange, indeed, that there should come to this body a proposal that a question which is purely American should be submitted to a conference where we are on one side and all the other nations with whom we sit in conference are against us. What can come out of such an effort as that? I challenge our friends to go to the country on a proposition like that. The American people never will submit to such an innovation.

I am opposed to the pending measure, first, because it nullifies all we have done to eliminate logrolling and brings us back to the old method of procedure. I oppose it because it introduces un-American elements and will be of no value, but will certainly result in great harm. So I shall vote for the substitute offered by the Senator from Michigan [Mr. VANDENBERG], but I shall vote against the substitute proposed by the Senator from Mississippi [Mr. HARRISON].

Mr. HARRISON. Before the Senator takes his seat—

The VICE PRESIDENT. Does the Senator from Ohio yield to the Senator from Mississippi?

Mr. FESS. I yield.

Mr. HARRISON. So that the RECORD may be correct, let me remind the Senator that he expressed some doubt as to his having voted for a manufacturers' attorney to appear before the Customs Court in valuation proceedings. I merely want to say to him that if he will look at the CONGRESSIONAL RECORD of October 8, 1929, at page 4528, he will find that he voted, as I have stated, for a manufacturers' attorney to represent them in valuation matters before the Customs Court.

Mr. CONNALLY. Mr. President, will the Senator yield?

Mr. HARRISON. I yield, if I may.

Mr. CONNALLY. Let me suggest to the Senator from Mississippi that the point the Senator from Ohio made was that he was opposed to the people having counsel to represent them. He did not object to manufacturers having counsel; and I do not understand that he ever did object to that.

Mr. FESS. Mr. President, that is in line with the Democratic propaganda. [Laughter.] I would be disappointed if my friend, the genial Senator from Texas, did not say that very thing. That is very much like him.

Mr. CONNALLY. Let me ask the Senator if he will be willing to bring the Official Reporter's notes back in here to testify as to whether the Senator in the course of his argument did not say to one of the Senators in colloquy, "What do you mean by this indefinite term 'the people'?"

Mr. ROBINSON of Arkansas. The Senator from Ohio asked me that question.

Mr. CONNALLY. The Senator from Ohio asked the Senator from Arkansas, "What does the Senator mean by this indefinite term, 'the people'?" Why have counsel for the people? I suppose it is all right to have counsel for others who may be interested.

Mr. FESS. The Senator can compose himself. He can read what the Senator from Ohio has said. The Senator from Ohio never changes the notes of his remarks as they are delivered in this body. They will appear in the RECORD exactly as the reporter will report them, because they are never submitted to the Senator from Ohio for revision. So the Senator need not disturb himself; let the Senator be composed. What we were discussing was the consumer, and the consumer is everybody.

Mr. CONNALLY. Let me say that the Senator from Texas meant to cast no reflection on the integrity of the Senator from Ohio as to the exact report of his remarks as he made them. I am sure the Senator is absolutely correct about that, and I meant no reflection on him at all; but I meant to refresh his recollection, because the Senator in the course of his speech said so much about so many different things I thought probably in the rush that he might have forgotten that he referred to the people as this indefinite term "the people."

Mr. FESS. Mr. President, the Senator from Arkansas was discussing a counsel or a representative before the Tariff Commission. I asked him the question why there should be such a representative for the indefinite term that is used. He was speaking for the consumer and so was I.

Mr. CONNALLY. Mr. President, the Senator from Ohio [Mr. Fess] illuminates any discussion in which he takes part. The Senator is a scholar, and in the beginning of his remarks he treated us to a rather meticulous discourse on the history of the tariff and the biography of many of the leading public men who had had to do with tariff legislation. However, in the latter part of his remarks he said this.

I should like to have the attention of the Senator from Ohio, if I may.

The VICE PRESIDENT. Will the Senator from Ohio give his attention to the Senator from Texas?

Mr. CONNALLY. I was pleased to give the Senator attention and I desire his attention for a moment.

Mr. FESS. The Senator knows that I did it in order to please him and give him a chance to speak later.

Mr. CONNALLY. I thank the Senator. The Senator is very accommodating.

The Senator from Ohio made reference to his bitter opposition to the amendments to the flexible tariff proposed in this bill. I desire to challenge the Senator now with the statement that of all of the great figures to whom he pointed in tariff legislation not one of them ever advocated the doctrine which the Senator from Ohio now advocates—that of a flexible tariff, whereby the authority to make tariff rates shall be vested in the President rather than in the Congress of the United States.

The Senator from Ohio capped his address by a declaration of absolute economic isolation. Intellectually one would think from the Senator's speech that he was a modern Robinson Crusoe. If the United States could just get out on some island where no steamships would visit our shores, where no intercourse with foreign governments would ever disturb our calm, where we never could take up with foreign governments any matter of economics or any matter of foreign relations, we would have that Utopia of which More wrote so well and which has stimulated the imagination of so many dreamers.

I congratulate the Senator from Ohio. He is just full of history; but I am trying to get down to the present.

Mr. Blaine was a great man; but Mr. Blaine can not solve the problems that are facing the world to-day. Major McKinley was a great man, from the Senator's State; but Major McKinley is unable to settle present-day problems. We must get down to the questions that confront a world in disaster and in distress. We must decide whether or not we shall perpetuate the doctrine of the flexible tariff, whereby the rates are to be made by the President rather than by the Congress.

The Senator from Ohio repudiated what he termed effective competition between American-produced articles and articles produced in other parts of the world. Then, the next moment he denounced, as demagogic, the statement of the Senator from Mississippi [Mr. HARRISON] that the tariff was in a way responsible for the existence of trusts. I submit that the Senator from Ohio, when he suggests that he is in favor of a tariff which will prevent any effective competition between articles of American manufacture and articles of foreign production, he proposes a tariff which will shut out foreign goods. I submit that that kind of a tariff inevitably creates trusts and monopolies, and builds up industrial and manufacturing enterprises which can dominate the commerce and the industry of the United States.

Mr. President, this measure is submitted by the minority in three sections. The Democratic minority believes that the present tariff laws should be revised and that the Smoot-Hawley tariff act has not operated to secure benefit or assistance to the commerce and the industry of the United States. The first section of the pending bill pro-



vides an amendment to the flexible provisions of the existing law.

By what authority do we enact legislation with relation to the tariff? Why are we vested with the power to say what shall be the tariff laws of the United States? Do we sit here by any hereditary right? Do we hold our places here by any sort of divine right?

Mr. President, whatever authority we possess to fix tariff rates, and whatever authority any other branch of this Government possesses, is derived from the fundamental law, the Constitution of the United States.

At the risk of being tedious, I desire to call the attention of Senators to the fact that the only authority in existence by which we receive a warrant to speak for the people of the United States is the Constitution of the United States, which provides, in Article I, section 1:

All legislative powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

To that language there is no exception. It states that all—not some, but all—legislative powers shall vest in the Congress of the United States. By that it means that whether that legislative power relates to the conduct of our citizens within the Federal scope of authority, whether it relates to taxation, whether it relates to foreign trade, whether it relates to the sanctity of property or the conduct of the courts, whatever the legislative power may be, it resides in the Congress of the United States, and it resides nowhere else.

I submit further that under the Constitution, in section 8 of Article I, it is provided:

The Congress shall have power to lay and collect taxes, duties, imposts, and excises, to pay the debts and provide for the common defense and general welfare of the United States; but all duties, imposts, and excises shall be uniform throughout the United States.

These provisions are the basis of the power of the Congress, and of the Congress alone, to legislate upon taxation and to fix and define tariff rates and tariff duties. The fact that that power rests in Congress, and in Congress alone, was never disputed within the history of this Republic until 1922, when the Fordney-McCumber Tariff Act was enacted. Then, for the first time, was it proposed that section 315 of that act be placed in the statutes; and it was called the flexible tariff provision. At that time it was proposed as a temporary or an emergency measure. On the floor of the Senate it was submitted by Mr. McCumber, then in charge of the bill, as being a measure only temporary in character.

Mr. President, whenever constitutional limitations are broken down, whenever a breach is made in the wall of authority, it is usually made first under the pretext of some great emergency, only a slight deviation from the rule theretofore observed. Once made, it is thereafter cited as a precedent for further attack upon constitutional authority. The breach is constantly widened. More authority is demanded. More and more are the constitutional safeguards and sanctions broken down. That was never better illustrated than in the case of the provisions of the existing law.

In 1930, using the enactment of the flexible tariff of 1922 as a precedent, the Congress of the United States broadened and expanded its provisions until to-day it goes much further than the act of 1922.

Mr. President, I submit that article 336 of the present tariff law, enacted in 1930, is beyond the scope of our constitutional authority.

Mr. HARRISON. Mr. President—

The VICE PRESIDENT. Does the Senator from Texas yield to the Senator from Mississippi?

Mr. CONNALLY. I do.

Mr. HARRISON. We have been going on for quite a long time to-day. The Senator from Texas informs me that he would like to proceed to-morrow morning. Would that be agreeable to the Senator from Oregon?

Mr. McNARY. Mr. President, I have made diligent inquiry, and I find no other Senator prepared to proceed this

afternoon. As the Senator from Texas is tired and would like to continue in the morning, I shall presently move that the Senate take a recess until 12 o'clock to-morrow.

The VICE PRESIDENT. Does the Senator from Texas yield for that purpose?

Mr. CONNALLY. I yield.

ADDRESS BY SENATOR JOHNSON ON THE NAVY AND PREPAREDNESS

Mr. McNARY. Mr. President, in October last the distinguished senior Senator from California [Mr. JOHNSON] delivered an impressive and eloquent speech on President Roosevelt and his virile doctrine of preparedness. I ask unanimous consent that it may be printed in the RECORD.

There being no objection, the address was ordered to be printed in the RECORD, as follows:

There could be no more fitting day dedicated to the American Navy than this, the birthday of the greatest American of this generation. As Assistant Secretary of the Navy, as President of the United States, as citizen and patriot he never wavered in preaching his virile doctrine of preparedness and the necessity for an adequate Naval Establishment. Had he lived, his powerful voice might have prevented the unfortunate sequence of events of the past decade and the decline of our sea power, not from battles upon the sea but from diplomatic encounters. We of San Francisco have good reason for remembering Theodore Roosevelt and his preachment. In 1903 he dedicated the Naval Memorial Monument in Union Square. How few in this decade, when so often it is demanded that patriotism must sway to every international breeze, remember Roosevelt's words of dedication 28 years ago.

"It is eminently fitting," said he then, "that there should be here in this great city on the Pacific Ocean a monument to commemorate the deed which showed once for all that America had taken her position in the Pacific. . . . To dedicate the monument would be an empty and foolish thing if we accompanied it by an abandonment of our national policy of building up the Navy. . . . Applaud the Navy and what it has done. That is first class. But make your applause count by seeing to it that the Navy is so built up that the men of the next generation will have something to applaud also."

We to-day avow again this great purpose. We dedicate ourselves here in the spirit of peace for its preservation and the perpetuity of our Nation to an adequate Navy for this Republic, and we reecho Roosevelt's eloquent words:

"The Nation must have physical no less than moral courage; the capacity to do and dare and die at need, and that grim and steadfast resolution which alone will carry a great people through a great peril. . . . Diplomacy is utterly useless when there is no force behind it. . . . An ignoble peace is even worse than an unsuccessful war. We ask for an armament fit for the Nation's needs, not primarily to fight but to avoid fighting. Peace like freedom is not a gift that carries long in the hands of cowards or of those too feeble or too shortsighted to deserve it, and we ask to be given the means to insure that honorable peace which alone is worth having. . . ."

"There is no more utterly useless and even utterly mischievous citizen than the peace-at-any-price, universal-arbitration type of being, who is always complaining, either about war or else about the cost of armaments which act as the insurance against war. In the present stage of civilization a proper armament is the surest guaranty of peace and is the only guaranty that war, if it does come, will not mean irreparable and overwhelming disaster. The huckster or pawnbroker type is usually physically timid and likes to cover an unworthy fear of the most just war under high-sounding names. The large mollycoddle vote . . . consists of the people who are soft physically and morally or who have a twist in them which makes them cantankerous and unpleasant as long as they can be so with safety to their bodies. In addition there are the good people with no imagination and no foresight who think war will not come, but that if it does come, armies and navies can be improvised. I abhor unjust war; I believe that war should never be resorted to when or so long as it is honorably possible to avoid it. I advocate preparation for war in order to avert war, and I should never advocate war unless it were the only alternative to dishonor. . . . There is no surer way of court-ing national disaster than to be opulent, aggressive, and unarmed."

When we consider world conditions to-day, how apt and prophetic are these sentences. There are well-meaning people and many of them, and others not so well-meaning, who beseech us to put our trust in treaties of high-sounding words. There are organizations and associations devoting themselves in the sacred name of peace to the destruction of any legitimate or adequate national armament. They willfully atrophy their brains and decline to recall what has happened within the memory of all of us here, and they cover their eyes that they may be blinded to what to-day is transpiring across the Pacific Ocean. They would leave us naked and defenseless in any crisis; and then, if trouble did come, they would be the first to unite in a mob psychology more relentless and sanguinary than that of any advocate of preparedness. Some of those who now bleat loudest about disarmament I saw and heard during the World War. Metaphorically, they fed upon the bones of foes, and their ferocity of expression toward



those with whom we fought had no limitations. No punishment was too condign, in their view, for any who disagreed with them or who remembered the old divine teachings. They were good politicians in time of war, and they fondly imagine they are good politicians now in times of peace.

The cheapest politics to-day, the most contemptible, is the politics which in generic terms raves of peace, and yet would take this great Nation into any organization abroad from which might spring controversies and wars of no concern to us; which bellows of a naval holiday, knowing our absolute inferiority in naval equipment, and would leave us at the mercy of any other first-class power were trouble to arise; which shouts disarmament and means disarmament for us alone while others continue to arm. You who sit here in common with all right-thinking people have the same anxious yearning for peace. There are none here but believe in disarmament. It is a short cut, however, to a certain kind of popular favor to cry in general terms of peace and disarmament because none will disagree; but it is cheap, and wicked, and cruel, and reckons little with future possibilities, to demand at the very time of our greatest naval inferiority a naval holiday for five years or a similar term. This but perpetuates our inferiority and continues the shameful disadvantages to which we have been put by high-sounding naval conferences. It destroys the insurance we should have against future troubles. But, worse than that, it gives the lie to the promises of parity made our people, when they were weakly cajoled and persuaded by foreign diplomats, and drugged by pleas of pacifism into accepting the humiliating London agreement.

We talked naval disarmament in 1922. Our country meant it. How much other nations meant the record since has demonstrated. We fondly imagined then, because Great Britain and Japan agreed to it, that we were establishing a ratio in navies of 5 for Great Britain, 5 for ourselves, and 3 for Japan. In order that this ratio might be obtained we yielded our right to naval bases and fortifications in the Pacific, we destroyed the naval superiority we then had, and we sunk in the ocean hundreds of millions of the taxpayers' money. Immediately afterwards both the other nations, parties to the contract, feverishly began to build, and soon we found ourselves transmuted from a position of superiority into one of inferiority. When the next disarmament conference occurred, that very inferiority was utilized against us and Great Britain demanded that such cruisers as we built should be built under their specifications. Be it said to the credit of President Coolidge, he repudiated this unjust demand. But again we met in the conference in London in 1930. Again our inferiority was thrown in our faces and the ultimatum was given to our country that we could build up to the promised parity with Great Britain, only if we built the kind of cruisers Great Britain wanted us to build. The ratio which we had so dearly bought of 5-5-3 was scrapped. Japan obtained an increased ratio because of her very insistence and because of our very inferiority. Supinely our representatives accepted what Great Britain graciously told us we might have. The General Naval Board in Washington, with absolute unanimity and with a courage that did it infinite credit, true to the highest traditions of the American Navy, opposed this injustice and insisted upon construction of cruisers in accordance with our desires and our needs. Ruthlessly the decision of the General Board was set aside, and there was sufficient power in the present administration, aided by those outside of it who thought it profitable politically to sneer at the Navy and naval officials, to have the London Treaty ratified.

We are now told by a spokesman for the President that we should have a naval holiday for five years. If, on the 1st of January, 1932, a naval holiday were declared, the effective vessels of the British Empire, Japan, and the United States, i. e., vessels not over age or listed for disposal, would be: British Empire, 14.8; Japan, 11.2; United States, 10; and this in the teeth of a positive agreement by one of the treaties over which so many tears of happiness were shed in this country, that the ratio of the Navies of Great Britain, United States, and Japan should be 5-5-3. Again, if all naval building were suspended during 1932, the ratios of under-age auxiliary tonnage of the three nations would be, at the end of 1932, 10 for the United States, 17.1 for the British Empire, 13.4 for the Japanese Empire. These ratios, carefully compiled by the Navy League, not only demonstrate the wrong and injustice of the suggested naval holiday but emphasize the dangerous and perilous position in which this country might be placed.

Moreover, when the London treaty was before the Senate for ratification it was more than once vehemently asserted by those who spoke for the administration that one of the objects of the treaty was to enable the United States to build up so that it might have parity with Great Britain and might have a Navy at least comparable with that of the other nations concerned. How well this promise has been kept you who have followed recent events thoroughly understand. A singular incident occurred during the debate upon the London treaty. There was read into the record then certain statements from Japanese newspapers and Japanese correspondents who had at various times in the past spoken with some authority for their Government. These statements averred that there was a gentleman's agreement with the United States Commissioners, or some of them, by which we would not build certain of the cruisers allotted to us by the London treaty. The senatorial representatives of the London conference indignantly denied that there was any such understanding. Their denial, of course, was accepted; but the statement was made rather significantly then that at least the Japanese so believed. Exactly what the Japanese then believed

has happened. Either an amazing coincidence has occurred or the Japanese then knew exactly what the United States intended to do in naval construction.

We are all for disarmament which will be fair and just, but I decline further to destroy our Navy while other nations laugh and build. Naval disarmament, yes; but naval disarmament not only for the United States of America but for other nations as well. A naval holiday no American will oppose; but when that holiday begins America must be in a position of equality, not of inferiority. The men and women who are forever thinking first of other nations, by a strange mental quirk believe, by forgetting their own land, they acquire a new and wonderful virtue that makes them the only apostles of peace; and they and the foolish quavering voices of pacifism tell us "that if only we are harmless enough, nobody will hurt us." It is for us, viewing with such charity as we may these strangers to our creed, to preach and teach, lest those who follow us pay the awful price; that here in America the first thought of our people should be our country, its preservation and protection, the realization and consummation of its glorious destiny.

The primary purpose of a navy has ever with us been protection, never aggression. Not alone protection of our seacoast and our ports, but of our vast expanding commerce. In ocean-borne commerce, now, the United States has taken its predominant place. By energy, industry, and ability our merchants have won their place upon the sea. While we applaud their achievement and success, the Nation should ever stand ready to conserve, guard and protect them. This can only be done by an adequate naval force. A weak and insufficient Navy invites brutal aggression. An adequate Navy is the insurance against it. Nine-tenths of wisdom is being wise in time. Wisdom dictates, all history confirms, and our knowledge of recent events emphasizes that we be prepared with an adequate naval force to protect our land and our commerce, and repel aggression of any sort. In this day of realities it is madness to consider the question of a foreign policy without at the same time treating of the Army and Navy.

But our good people say, bring all the nations of the earth together and have them agree never, under any circumstances, to resort to violence, or bloodshed, or war, and then the millennium will have arrived and no longer will we require either Army or Navy. Just this sort of thing has been futilely tried in days gone by, and just this sort of thing, with equal futility, has been done in our very time. It wasn't so long ago that we were speaking contemptuously of the individuals and the Nation that characterized a treaty as a scrap of paper. Since then nations have met and pledged themselves solemnly in high-sounding phrases against aggression, violence, and war. And yet to-day Manchuria is strewn with scraps of paper. It isn't a war, really, that is now in progress in Manchuria. It is the invasion of a neighbor's territory too weak, because of its pacifism, to defend it, the appropriation of that neighbor's lands and the killing of any who may question or interfere. It is only nine years ago that in the ethereal and beautiful atmosphere of Washington, when we were agreeing to scrap our great battleships and surrender our naval superiority, that, with emotions high on our part, various treaties were entered into forever to banish aggression and war. Among others was what was called the 9 power treaty. The parties to this 9 power treaty were the United States, British Empire, France, Japan, China, Italy, Belgium, the Netherlands, and Portugal. It was a treaty to render inviolate the territorial integrity of China. It provided in Article I that the contracting powers other than China agreed:

"(1) To respect the sovereignty, the independence, the territorial, and administrative integrity of China;

"(2) To provide the fullest and most unembarrassed opportunity to China to develop and maintain for herself an effective and stable government;

"(3) To use their influence for the purpose of effectually establishing and maintaining the principle of equal opportunity for the commerce and industry of all nations throughout the territory of China;

"(4) To refrain from taking advantage of conditions in China in order to seek special rights or privileges which would abridge the rights of subjects or citizens of friendly States, and from countenancing action inimical to the security of such States."

And in Article VII it was also provided:

"The contracting powers agree that whenever a situation arises which in the opinion of any one of them involves the application of the stipulations of the present treaty and renders desirable discussion of such application there shall be full and frank communication between the contracting powers concerned."

Here was one of the solemn agreements to respect a weak nation, its sovereignty, its independence, and its territory. And here, too, was what our organizations for peace insisted would always prevent aggression or war—the consultation among those who signed the solemn agreement—and yet when China is torn with civil strife, when millions of her people lie stricken and dead by devastating waters, when all the world is staggering under financial woes, Japan, without notice, with a precision which indicates long and careful preparation, marches into Manchuria, shoots down the feeble opposition, bombs unprotected communities, and occupies territory she was bound to respect. And what Japan takes she keeps. It is not a war in the ordinary sense of the term, because China is too feeble to fight well, and you can not have a war between a chopstick and a machine gun. How little remembered now is this treaty, and perhaps Japan in the multiplicity of her problems forgot it when her troops marched into Manchuria.



But Japan may not be wholly to blame or only to blame in this crisis. I read the other day a very interesting article in the magazine called "Liberty" entitled "Double-crossing America," by Herbert C. Yardley, who for many years was the head of the Intelligence Department of the United States which decoded diplomatic dispatches. He quotes dispatches passing between the Governments of London and Tokyo in 1927, and if these be authentic and accurate Great Britain and Japan were then engaged secretly and surreptitiously in reaching an understanding with reference to Chinese questions, from which the United States was to be excluded. The 9-power treaty to respect Chinese sovereignty and for consultation among all its signers was then in full force and effect. The sanctity of the 9-power treaty in the light of recent events can thus be fully understood.

Again in 1928 we celebrated with what joy and exaltation and with what holy emotions the Briand-Kellogg peace pact, by which all the nations of the earth outlawed war. We were told in solemn orations that never again because of this treaty would a powerful nation oppress a weak one; that history had recorded the last assault by one country upon another and dread war was forever banished. In the excess of our joy we erected shrines to those who had participated in this holy achievement. Japan was a party to it and so was China. It is quite true that Great Britain annexed some reservations to it by which Great Britain might do as she pleased under certain circumstances and there were some reservations made by other countries. It is equally true that there was no method of enforcement of the agreement thus made, but we then heard, as we have since, how the opinion of the world would instantly halt a recalcitrant nation. Some of us, recognizing realities, were ready to accept any agreement designed to promote peace, even if it were ineffectual, but we were roundly scored for warning our people of its futility. The Japanese march on to the tune of shell and shrapnel.

But greater than all of these pacts is the sacrosanct League of Nations. Here there is not only agreement among the parties to the treaty to respect territorial integrity, but there is power in the league by its sanctions and otherwise to enforce any decree. The league meets in the crisis, and thus far it has halted no hostile force nor saved a single life. It would seem to a disinterested observer its main purpose has been finally to get our great country, in violation of the action of the United States Senate and in the defiance of the will of the people, into this European-dominated association, and so involve the United States that on any future occasions it may likewise be dragged in. It was utterly unnecessary for the Government at Washington, if it desired to enter a protest under the Kellogg pact, to go into the League of Nations. It could have performed that function, as it has now performed it, by a simple note from our Capital. It is no answer to pretend our representative in the council of the league is but an observer. He sits there representing the United States of America by invitation duly accepted. He participates in the deliberations. He can not, nor can the United States, scuttle and run if these deliberations lead to the application of the very drastic remedies provided for by the league. Internationalism has for the moment triumphed; but the American people now juggled into a position they have repudiated, patient and long-suffering as they are, will with the opportunity given, speak in no uncertain tones. The very arguments that are made by our internationally minded newspapers, some of whom boldly denounce the actions of Japan, but who have little sympathy with an adequate Navy, demonstrate conclusively its necessity. From one set of these papers for which I have a high regard, I quote:

"Now Japan is guilty of one of the grossest aggressive acts in modern history. \* \* \* The Chinese knew they were protected against just such aggression by the 9-power Pacific treaty to which the United States pledged its honor. The Chinese knew they were protected against just such aggression by the Kellogg pact to which the United States pledged its honor. \* \* \* If the United States Government wishes to save its honor and its Kellogg treaty, it will act. It will demand, jointly with the other treaty powers—or alone, if necessary—that Japan withdraw and make restitution. If Japan refuses, it will then force an economic and financial boycott against Japan as a self-convicted treaty outlaw and war maker."

None of us here to-day would indulge in expressions as warlike as these. A nation, like an individual, can not bluster and threaten unless it means what it says. To make such demands would mean war, and few would go to war under the circumstances detailed. The gentlemen, however, who do not believe in an adequate navy and who believe in internationalism apparently would go to war. They may call it the enforcement of an "economic and financial boycott," but the only difference between that and actual warfare by shells and guns is that it is infinitely worse. They would starve the aged and infirm, the weak and the sick, the women and the children. I prefer a war with ships and armies and cannons and rifles and shells and bullets rather than starving the weak and infirm, the women and children. But if the advice that the Nation should make the demands insisted upon by these newspapers is sound, the least farseeing, the most pacific, must realize behind the demands we must have the force to back them up. They mean war just as an economic boycott means war.

And so we see three distinct, solemn treaties brutally scrapped. We see red carnage in its worst form, because it's the strong who can not lose against the weak, unfit to fight. Many weeks pass and many notes are written and a victorious army still marches

to the music of the guns, and the representative of it all still sits in the holy League of Nations, dictating terms. Ultimately, of course, some kind of face-saving settlement will be agreed upon by the clever diplomats, and it will be a settlement wholly agreeable to the offending nation; and diplomats will smile the diplomatic smile, and international bankers will chortle, and the whole horde of little Americans will rejoice, for Uncle Sam at last has been jockeyed and juggled into the League of Nations.

But out of the horror of the Manchurian slaughter comes the lesson and the solemn warning. Treaties with an idealistic purpose are well. None here but would welcome them. Only the foolish or the willfully blind will accept them as the sole reliance in case of emergency or peril. We may proudly say that our country, never militaristic nor aggressive, seeking neither subject peoples nor territory, will ever observe them; but stern reality in this chaotic world can not be blinked, and so it is we rededicate ourselves to-day to the Rooseveltian doctrine, "Fear God and take your own part."

Here in California, with our beautiful and expanding ports, with commerce from them increasing by leaps and bounds, there should be none to oppose an adequate Navy. Yet, the politically sycophantic, the cowardly who at any appalling price would purchase peace, those who in quivering fear in their inferiority complex look beyond the sea for the only praise they covet, would destroy America's first defense, the Navy, that has written so many glorious pages of our history. They preach as they think will best serve their purpose. Yesterday it was disarmament, to-day a naval holiday, to-morrow economy. Disarmament, as practiced in conferences, has been a sham and a delusion, the net result of which has been the strengthening of other navies and the weakening of ours. But these strange Americans who prate so much of their idealism are quite content at injustice done by the intrigue of other countries against their own. Immediate disarmament, while we suffer under the handicaps imposed upon our gullible diplomats by those of other countries, makes a mock of our naval strength. Ah, but at the last ditch our internationalists shout economy. The economy of refusing to buy arms for our police while criminals possess those of latest model would in the end be the costliest policy. But why in this era of unemployment and depression is there wisdom in constructing unneeded public improvements and folly in building needed ships? By what process of reasoning do we endeavor to put unemployed to work building a post office and fire even 3,000 men we induced and persuaded to join the Navy and send them brutally into the ranks of the unemployed? In this great national emergency economy is the last catchword of those who would destroy the Navy.

From another standpoint, the economics of the individual who wishes to cut below adequacy the naval appropriations are awry. For the fiscal year 1930 the aggregate expenditures from naval appropriations were, in round numbers, \$375,000,000. This vast sum was distributed in practically every State in the Union, and in many instances aided the people of the State. In California \$26,000,000 were spent of the naval appropriations. There has been no question but that the money was well expended. To reduce the expenditures, really necessary in themselves, on the plea of economy, at this particular time would be unfortunate. But the hollowness of the cry of economy in the Navy is apparent when we find every congressional spokesman of the President indulging in it, wildly demanding at the instance of international bankers the cancellation of the billions of dollars due us from foreign nations. They weep great salty tears over the extravagance of a Navy necessary to protect the poor taxpayers and then in reality make him pay to foreign nations, by cancellation of just debts due to him, an amount which would maintain the United States Navy for 40 years. The most expensive economy which our Nation could indulge is the destruction of our self-defense.

Down the long corridors of time dimly we discern the captains of the sea who have written the glorious pages of American history. Their sacrifices will have been for naught, their heroism in vain, if, responding to a mawkish and cowardly plea, we so weaken the arm they so strongly wielded that no longer can it defend the Nation. Then, here's to the Navy, to those who command and those who obey, to the men to whom we look in time of peace for aid and succor in any emergency, and to those who in time of stress and trouble lead the Republic to its glorious destiny!

#### EXECUTIVE MESSAGE REFERRED

The VICE PRESIDENT, as in executive session, laid before the Senate a message from the President of the United States submitting nominations of two persons in the Diplomatic and Foreign Service, which were referred to the Committee on Foreign Relations.

(For nominations this day received, see the end of Senate proceedings.)

#### RECESS

Mr. McNARY. I move that the Senate take a recess until to-morrow at 12 o'clock noon.

The motion was agreed to; and (at 3 o'clock and 45 minutes p. m.) the Senate took a recess until to-morrow, Thursday, March 31, 1932, at 12 o'clock meridian.



## NOMINATIONS

*Executive nominations received by the Senate March 30 (legislative day of March 23), 1932*

## SECRETARIES IN THE DIPLOMATIC SERVICE

The following-named persons, now Foreign Service officers of class 8 and consuls, to be also secretaries in the Diplomatic Service of the United States of America:

John McArdle, of Pennsylvania.

Gordon P. Merriam, of Massachusetts.

## HOUSE OF REPRESENTATIVES

WEDNESDAY, MARCH 30, 1932

The House met at 12 o'clock noon.

The Chaplain, Rev. James Shera Montgomery, D. D., offered the following prayer:

We thank Thee, our Father and our God, that the way to the altar of prayer is plain. Here may we be borne into the presence of conscious wisdom, goodness, and power. We are here, Blessed Lord, with our yearnings, longings, and needs. Send us forth with a sense of Thy guidance. And with the remembrance that Thou art our Heavenly Father upon earth, so refresh us that we may wear the colors of the morning and not the shades of the evening. Cleanse us from selfish pride, passion, and evil inclinations. O God, bring Thy infinite, holy self to bear upon our entire country. Take our whole realm into Thy grasp. Enlighten the ignorant, transform the unpatriotic, and lift up the fallen. Punish those who deny the sanctity of the fireside and disregard the social order. Set free joyous tidings until they sound and resound everywhere and the bow of promise radiating above every hearthstone. Through Jesus Christ our Lord. Amen.

The Journal of the proceedings of yesterday was read and approved.

## MESSAGES FROM THE PRESIDENT

Sundry messages in writing from the President of the United States were communicated to the House by Mr. Latta, one of his secretaries, who also informed the House that on the following dates the President approved and signed joint resolutions and bills of the House of the following titles:

On March 15, 1932:

H. J. Res. 252. Joint resolution to authorize the Interstate Commerce Commission to make an investigation as to the possibility of establishing a 6-hour day for railway employees.

On March 16, 1932:

H. R. 375. An act amending the public building act approved March 4, 1931, authorizing acquisition of building sites and construction of public buildings at Hibbing, Minn., and other places;

H. R. 3703. An act granting compensation to Harriet M. MacDonald; and

H. R. 7899. An act to authorize the Secretary of the Treasury to negotiate and to enter into an agreement regarding the south boundary of the post-office site at Plattsburg, N. Y.

On March 17, 1932:

H. R. 361. An act to provide for the extension of improvements on the west side of Georgia Avenue, north of Princeton Place, in the District of Columbia, and for other purposes; and

H. R. 8235. An act to clarify the application of the contract labor provisions of the immigration laws to instrumental musicians.

On March 18, 1932:

H. J. Res. 182. Joint resolution authorizing an appropriation to defray the expenses of participation by the United States Government in the Second Polar Year Program, August 1, 1932, to August 31, 1933; and

H. R. 5866. An act to authorize the construction of a dam across the Des Lacs Lake, N. Dak.

On March 19, 1932:

H. R. 6485. An act to revise the boundary of the Mount McKinley National Park, in the Territory of Alaska, and for other purposes; and

H. R. 6739. An act to amend the authorization contained in the act of Congress approved March 4, 1929, for the acquisition of a site and construction of building in Jackson, Miss.

On March 23, 1932:

H. R. 5315. An act to amend the Judicial Code and to define and limit the jurisdiction of courts sitting in equity, and for other purposes.

## MESSAGE FROM THE SENATE

A message from the Senate by Mr. Craven, its principal clerk, announced that the Senate had agreed to the amendments of the House to a bill of the Senate of the following title:

S. 3706. An act for the temporary relief of water users on irrigation projects constructed and operated under the reclamation law.

REPRESENTATIVE ELECT FROM THE SEVENTH CONGRESSIONAL DISTRICT OF THE STATE OF MISSISSIPPI

The SPEAKER. The Chair lays before the House the following communication from the Clerk of the House:

MARCH 29, 1932.

HON. JOHN N. GARNER,

Speaker of the House, House of Representatives,  
Washington, D. C.

MY DEAR MR. GARNER: The certificate of election of Hon. L. RUSSELL ELLZEY, in due form of law, as a Representative elect to the Seventy-second Congress from the seventh congressional district of the State of Mississippi to fill the vacancy caused by the death of Hon. Percy E. Quin, is now on file in this office.

Yours very truly,

SOUTH TRIMBLE,

Clerk of the House of Representatives.

Mr. COLLINS. Mr. Speaker, Hon. L. RUSSELL ELLZEY, recently elected as a Member of Congress from the seventh congressional district of Mississippi to succeed the late Hon. Percy E. Quin, is present and desires to take the oath of office.

## SWEARING IN OF A MEMBER

Mr. L. RUSSELL ELLZEY, of the seventh congressional district of the State of Mississippi, appeared in the well of the House and took the oath of office.

## THE REVENUE BILL

Mr. CRISP. Mr. Speaker, I move that the House resolve itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 10236) to provide revenue, equalize taxation, and for other purposes.

The motion was agreed to.

Accordingly the House resolved itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H. R. 10236) with Mr. BANKHEAD in the Chair.

The Clerk read the title of the bill.

Mr. CRISP. Mr. Chairman, on yesterday I sent to the desk, and it was adopted, an amendment levying an excise tax of 10 per cent on candy. There was a clerical error. It should have been 5 per cent, and the estimate was based on 5 per cent. I ask unanimous consent that that correction be made.

Mr. MARTIN of Massachusetts. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. MARTIN of Massachusetts. The gentleman did not make any mistake on the jewelry item, did he?

Mr. CRISP. No. This was just a clerical error.

The CHAIRMAN. The gentleman from Georgia asks unanimous consent that the amendment adopted by the committee on yesterday be corrected as indicated by him, reducing the amount to 5 per cent instead of 10 per cent. Is there objection?

There was no objection.



Mr. CRISP. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from Georgia offers an amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 9, strike out lines 18 to 23, both inclusive, and insert in lieu thereof the following: "Upon a net income of \$6,000 there shall be no surtax; upon net incomes in excess of \$6,000 and not in excess of \$10,000, 1 per cent of such excess; \$40 upon net incomes of \$10,000; and upon net incomes in excess of \$10,000 and not in excess of \$14,000, 2 per cent in addition of such excess," and beginning on line 1, on page 10, and down to and including line 16, on page 14, strike out the amount of dollars appearing at the beginning of each paragraph and insert in lieu thereof the amount stricken out increased by 60.

Mr. CRISP. Mr. Chairman, the sole effect of this amendment is to reduce the surtax from \$10,000 to \$6,000. In the bill as originally reported the surtax started at \$10,000. This reduces it to \$6,000, and by reducing it to \$6,000 it adds \$7,000,000 more revenue. The other part of the amendment just changes the figures in the other part of the bill to make them conform to the reduction of the rates where the surtax commences, from \$10,000 to \$6,000.

Mr. LAGUARDIA. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. LAGUARDIA. It does not disturb the normal tax as at present in the bill?

Mr. CRISP. No. It just makes the surtax rate commence at \$6,000 instead of \$10,000.

Mr. LAGUARDIA. This, of course, is on the smaller earnings, so that in this instance at least the whine can not be made that we are "soaking the rich."

Mr. CRISP. Let us forget all of those things, all work together, and try to get this bill through this week. [Applause.]

Mr. SCHAFER. Mr. Chairman, I move to strike out the last word, and I would particularly like to have the attention of the gentleman from Georgia, the chairman of the Ways and Means Committee. I am trying to be helpful to the gentleman from Georgia to-day, and to the members of his committee, in showing them how they can obtain about \$150,000,000 revenue each year by a tax on luxuries.

The gentleman from Georgia and his committee supported a 30 per cent sales tax on malt used in the homes for making malted milk for children and invalids, on malt used by the housewife and baking institutions in making hundreds of different kinds of food products, on malt used in the manufacture of breakfast foods and by the drug and textile industries, on malt used by the workingman to manufacture a good wholesome beverage in his home. This malt is made in American factories from grain produced on American farms.

Under the malt and brewers' wort provisions of the bill we are told that about \$50,000,000 would be raised annually. If \$50,000,000 annually were to be raised on the tax on wort, which is only used to make potent beer in gangster wildcat alley breweries, under the wort provisions of the bill it must be admitted that with the tax of 5 cents per gallon there would have to be produced and taxed 1,000,000,000 gallons annually, or 4,000,000,000 quarts annually, or 8,000,000,000 pints annually.

Now, the gentleman from Georgia [Mr. CRISP] did not have to go away from his own State to obtain revenue by taxing luxuries. Is it fair to tax malt made from the products of the farms of the American farmers, much of which is consumed by the American housewife in baking, much of which is used in the preparation of malted milk in the homes for babies and invalids, and then ignore Coca-Cola as a source of revenue? I sincerely hope that in the interest of justice and in the interest of balancing the Budget the gentleman from Georgia will offer an amendment taxing coca-cola sirup to the equivalent of 30 per cent, the same as he proposes to tax malt sirups.

We know that Coca-Cola sirups are not made from the products of the American farmers. Can the gentleman from Georgia be consistent in opposing a 30 per cent tax on Coca-Cola sirups manufactured in the State of Georgia

from basic ingredients most of which are produced in foreign lands with peon labor—a sirup which contains a drug derivative, as a Senate hearing clearly showed? I will admit that even before prohibition many of our respectable citizens who now oppose 2.75 nonintoxicating beer could go to a soda fountain and purchase a glass of beverage, one-half charged water and one-half Coca-Cola sirup made in Georgia, and drop a few aspirin tablets into it. Drink several of these combinations and you will feel more stimulated and elated than if you would drink several glasses of 2.75 beer.

If the gentleman is sincere, and if he wants to place a tax upon luxuries to balance the Budget, he should offer an amendment to put the same tax on Coca-Cola sirups as he put on malt sirups, particularly because Coca-Cola sirups are a luxury while malt sirups are a necessity. I venture to say that such a tax would raise about \$150,000,000 annually from the product of his State.

Mr. BLANTON. Will the gentleman yield?

Mr. SCHAFER. Yes.

Mr. BLANTON. I want to say to the gentleman that he is becoming such an expert on temperance and such a reform lecturer that I want to recommend him to the Anti-Saloon League.

Mr. SCHAFER. I would suggest that the gentleman read the Volstead Act, and if he can square his position in favor of a tax on brewery wort, which makes 9 per cent potent beer, in Capone wildcat alley breweries, with his so-called dry pronouncements, then I would be inclined to seriously take the gentleman's suggestion. Until the time comes when the gentleman is consistent, I shall not look to him for advice on temperance or any other matter.

Mr. BLANTON. At least, I am regular and I am following my committee to balance the Budget.

Mr. UNDERHILL. Mr. Chairman, I rise in opposition to the pro forma amendment.

Mr. Chairman, I take the floor for the purpose of propounding a question or two to the chairman of the Committee on Ways and Means in anticipation of another amendment which will later be offered. It may possibly save some time to have the discussion which I hope to invoke in this instance.

I am much disturbed about the increase in postal rates from 2 to 3 cents on first-class mail.

I am wondering if the committee would take into consideration or has taken into consideration a flat increase of 25 per cent on all mail. Before the gentleman answers I would like to observe that the 2-cent mail now pays a profit of anywhere from 300 to 700 per cent to the Government. All other classes of mail are carried at a loss. If we have a flat increase, this would partially decrease the deficit of \$94,000,000 which is now caused by carrying second-class mail at a loss. It would decrease the deficit caused by carrying parcel post at a loss. It would decrease the deficit caused by other nonpaying mail, and I am wondering if this would not be a better solution of the problem than to increase a profitable function of the Government but rather to put the burden where it belongs—on the nonprofitable mail.

Mr. CRISP. I will say to the gentleman from Massachusetts the committee did consider that suggestion. Assistant Postmaster Tilton said it was impracticable and could not be worked out.

The committee regrets the necessity of having to recommend an increase in postal rates, but the committee had to recommend something that was certain to raise the revenue to balance the Budget. I hope we will not get into a discussion of this post-office proposition until the amendment comes up.

Mr. UNDERHILL. If the gentleman will bear with me for just a moment, my purpose is to expedite business when the amendment comes up, because I want to go along with the committee, no matter what my personal desires or feelings may be.

Now, there is another item which the committee has not touched, and that is the \$8,000,000 plus deficit which is



caused by franking newspapers, weekly or daily—I do not know just what they are—that are delivered free by the Government in certain counties and in certain sections. Why should the Government deliver this class of mail free of cost when most of these publications are criticizing Congress for an expenditure of something like \$550,000 for the franking privilege of addressing our constituents in reply to their requests and inquiries?

Mr. CRISP. My answer to that is that under the rules of the House legislation is divided among different committees, and the Ways and Means Committee clearly has no jurisdiction to pass laws dealing with the Postal Service generally. We doubted having authority to even deal with increases on first-class mail, although this was done during the war; and before we brought in this recommendation we consulted with the Post Office Committee as to this one item. Also this is an emergency. The Government is in need of the money, and I think the amendment we shall offer will provide that it shall expire by operation of law on June 30, 1934, showing clearly that this is done as an emergency.

Mr. UNDERHILL. I simply want to say that I have no criticism of the committee whatever and no quarrel with the committee, but I do take issue with the Post Office Department in its recommendations. There is no business concern in the world to-day that could prevent a deficit such as the post office carries if it used the same methods that they do now, of exercising favoritism in granting certain privileges to newspapers, periodicals, and magazines, simply because they are afraid—that is all there is to it—they have not the guts to make them pay the cost of service. [Applause.]

The CHAIRMAN. The question is on the amendment offered by the gentleman from Georgia.

The question was taken, and the amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following amendment.

The Clerk read as follows:

Page 35, line 20, strike out "\$2,000" and insert in lieu thereof "\$1,000."

In line 22, strike out "\$2,000" and insert in lieu thereof "\$1,000."

Mr. CRISP. Mr. Chairman, under the present law, corporations with an income of less than \$25,000 are given \$3,000 exemption. The bill the committee reported changed the existing law by providing that corporations with an income of less than \$10,000 would be given an exemption of \$2,000 and the \$3,000 exemption be repealed.

This amendment proposes that the exemption in the committee's bill be reduced, so that corporations with a \$10,000 income, instead of having a \$2,000 exemption, will have \$1,000 exemption. This change in the law will yield \$6,000,000 revenue.

The CHAIRMAN. The question is on the amendment.

The amendment was agreed to.

Mr. CRISP. Mr. Chairman, by direction of the Committee on Ways and Means, I offer the following amendment.

The Clerk read as follows:

Page 109.

The CHAIRMAN. May the Chair make this suggestion? Yesterday at the close of the session the Clerk had read down to section 141, page 108. By unanimous consent the following section, to which the gentleman proposes to offer the amendment, was passed over. It would be necessary for the clerk to read that section in order for the gentleman to offer his amendment.

Mr. CRISP. That is true, and the preceding section to which the gentleman from Texas offered an amendment, I asked to be passed over, I stated dealt with the affiliated and consolidated return.

The Clerk read as follows:

(a) Privilege to file consolidated returns: An affiliated group of corporations shall, subject to the provisions of this section, have the privilege of making a consolidated return for the taxable year in lieu of separate returns. The making of a consolidated return shall be upon the condition that all the corporations which have been members of the affiliated group at any time during the taxable year for which the return is made consent to all the regu-

lations under subsection (b) prescribed prior to the making of such return; and the making of a consolidated return shall be considered as such consent. In the case of a corporation which is a member of the affiliated group for a fractional part of the year the consolidated return shall include the income of such corporation for such part of the year as it is a member of the affiliated group.

Mr. CANNON. Mr. Chairman, I desire to offer an amendment, unless the committee desires to modify its amendment.

Mr. CRISP. I have an amendment at the desk dealing with this section (c). I will ask unanimous consent that we may go to that section, where the amendment can now be offered.

Mr. CANNON. Will the gentleman ask unanimous consent that his amendment may be read for information?

Mr. CRISP. Yes. I ask unanimous consent, Mr. Chairman, that the amendment be read for information.

The Clerk read as follows:

Page 109, line 22, strike out the period and the word "only," and insert in lieu thereof a semicolon and the following: "except that there shall be added to the rate of tax prescribed by section 13 (a) a rate of 1½ per cent and only."

Mr. CRISP. Mr. Chairman, I ask unanimous consent to consider paragraph (c) out of order.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

Mr. CANNON. Reserving the right to object, it does not prohibit consolidated returns but simply changes the rate.

Mr. CRISP. If the gentleman will give me a chance, I will explain to the House the amendment, and the House can adopt it or reject it.

Mr. JOHNSON of Washington. Is this amendment being read just now for information or for the purpose of debate?

Mr. CANNON. For information.

Mr. CRISP. To please the gentleman from Missouri [Mr. CANNON], I ask that it be read before we reach that section for the information of the House.

Mr. CANNON. Mr. Chairman, I desire to offer an amendment. I move to strike out the paragraph just read.

The CHAIRMAN. The gentleman from Missouri offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. CANNON: Beginning on line 20, page 108, strike out subsection (a), ending in line 9, on page 109.

Mr. CANNON. Mr. Chairman, I trust the committee will approach this proposition with an open mind. It is a proposal of peculiar merit in that it not only brings into the Treasury an amount which has been estimated by reliable authorities to be as high as \$50,000 but its approval will be attended with other highly desirable advantages. May I say by way of preface that it is an amendment which has been indorsed by the Speaker of this House; it is an amendment which has been indorsed by the majority leader of the House; and it is an amendment which has been indorsed by the present acting chairman of the Committee on Ways and Means. All three of these distinguished Members of the House, with their long experience in matters of tax legislation and with an intimate knowledge of the principles of taxation, heartily indorsed the proposal presented in this amendment when it was under consideration in 1929. And while I am not advised as to the attitude of the gentleman from New York [Mr. SNELL], the leader on the other side of the aisle, I earnestly invite his sympathetic consideration of the amendment.

It involves the increase of millions of dollars in taxes paid by the most highly organized and most profitable corporations in the world to-day.

This amendment not only offers a means of assisting in balancing the Budget by greatly decreasing the exemptions of our largest corporations but it also prevents the Government from becoming a party to unfair competition through which the corporation with many branches destroys competition and eliminates the smaller and independent corporation engaged in the same business. This section of the law gives the chain corporation an unfair advantage over the individual corporation; and it is only American fair play to repeal it and put the smaller corporation and the inde-



pendent corporation on a plane of equal advantage so far as the law is concerned.

The law which this amendment proposes to strike out penalizes David and assists Goliath. It is one of the most effective weapons in the hands of the chain store and other federated corporations and is doing more to drive the independent merchant and the individual corporation out of business than any other law on the statute books to-day.

There are two classes of these corporations. The first class includes corporations with all their branches engaged in the same business, as the chain grocery, the chain drug store, the chain dry-goods or clothing store, the chain newspaper, and similar chain businesses.

The other, and perhaps the more important of the two, are the holding companies and mother corporations whose subsidiaries are engaged in a variety of businesses and activities, as the Standard Oil Co., the United States Steel Co., the Munson Steamship Co., the Pittsburgh Coal Co., practically all the public utilities doing interstate business, and many others with which you are all familiar.

Mr. RANKIN. Mr. Chairman, will the gentleman yield?

Mr. CANNON. I yield to the gentleman.

Mr. RANKIN. And those large enterprises invariably use one of their subsidiaries to crush competition, and then make up its losses by these consolidated returns?

Mr. CANNON. That is one of the many advantages available to these giant corporations under this law.

Mr. JOHNSON of Washington. Mr. Chairman, will the gentleman yield?

Mr. CANNON. I yield to my friend from Washington.

Mr. JOHNSON of Washington. I am satisfied that the entire membership will want to follow the gentleman if he has an amendment here that will prevent the chain stores and similar organizations from escaping taxation. Will the gentleman indicate whether this amendment is offered to subsection (a), or (c), or to the pending amendment of the chairman, the gentleman from Georgia, Mr. CRISP? We do not propose that any branch of any chain store shall escape taxes.

Mr. CANNON. I appreciate the statement of the gentleman from Washington. The amendment proposes to strike out subsection (a) with notice, of course, that if agreed to, I shall then move to strike out the remaining paragraphs of the section.

Mr. BRIGGS. Is it not a fact that you are striking at the proviso of making consolidated returns and in doing so you are striking at the heart of this great loss which runs into millions to the Treasury of the United States every year?

Mr. CANNON. Precisely. By closing up this loophole in the law and compelling the chain corporation to pay the same taxes paid by individual corporations we are not only repealing a law used as a weapon by the trusts against their smaller competitors, but we are bringing into the United States Treasury every year millions of dollars of additional revenue.

Mr. JOHNSON of Washington. I am inclined to think that by paying careful attention to this we will obviate the necessity for the repayment of taxes which always makes a charge against the Treasury.

Mr. CANNON. I was just coming to that. Many of the claims by the great corporations for repayment of taxes are filed under this section of the law.

The CHAIRMAN. The time of the gentleman from Missouri has expired.

Mr. CANNON. Mr. Chairman, I ask unanimous consent to proceed for five minutes.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. CLARKE of New York. Will the gentleman please explain to us step by step how they get out of paying taxes. As I understand it, in all of these subsidiaries, the entire stock is owned by a parent corporation. The parent corporation can not return dividends to its stockholders until the

subsidiary companies in turn have declared their dividends to the stockholding parent corporation. Where are they escaping?

Mr. CANNON. I shall be glad to explain, as my friend from New York [Mr. CLARKE] suggests, step by step, just how this provision in the present law is used to increase the exemptions of the chain corporations and how it is utilized to stamp out competition.

Let us take, for example, the Du Pont Co. It has innumerable subsidiaries rendering various services and producing a variety of commodities. One turns out explosives, another leather, another paint, another chemicals, another cellophane, and so on; all of them tied into the parent corporation. Inasmuch as the same corporation is both the buyer and the seller, both the producer and consumer of these products, it would be merely a matter of bookkeeping to show losses in practically any of the subsidiaries for the year. Under the provisions of the law we are seeking to repeal by this amendment, the central office is allowed to charge off such paper losses against the profits of other subsidiaries, and may reduce the amount of its taxes by enormous sums. Such a corporation as General Motors by taking advantage of this loophole could show such losses in its lumber subsidiaries or its accessories as to increase its exemptions in every return it makes. The great oil companies and the coal companies, into whose exchequers you propose to legislate vast subsidies in the form of tariffs elsewhere in this bill, escape taxation every year through transportation subsidiaries, pipe line and railroad, and many other affiliated corporations to which their bookkeeping departments charge heavy paper losses in order to increase the exemptions of the parent corporation. Practically all the power utilities of the country share these exemptions.

And the chain stores are particularly favored beneficiaries of this pernicious law. Here is the way they take advantage of it. The parent corporation, the mother organization, has branches in perhaps every State of the Union. These individual branches do not make tax returns. Under this law the central organization makes a consolidated return for all the branches, and may work in a long list of exemptions. But the independent store, with which the chain stores are competing, is required to make its own return. It has no way of booking phantom losses to offset its profits. It has no such convenient source from which to draw exemptions. It must pay its taxes in full.

The result is that the chain stores not only escape taxation but they use the law to drive out competition. Whenever a chain store is established in a new location, or when competition becomes troublesome, the chain deliberately lowers prices and runs at a loss until the home store across the street is driven to the wall and either closes or sells out. The loss in this branch of the chain is credited in the tax returns against profits made in other branches and the chain escapes taxation while it crushes the home merchant. Then when competition is eliminated the chain restores prices to a profitable basis and recoups its losses and is prepared to open up a new location or strangle any independent merchant who tries to enter the field.

The law is a favorite device of the utilities. An electric company or telephone branch or transportation company pays little attention to the cost of installing new services. A railroad company can run a bus line at a loss, a street-car company can operate a line of taxicabs, or a power company can preempt a new community at a loss. Through the benevolent provisions of this law they charge these losses against their profits elsewhere and reduce their taxes while destroying competition and monopolizing the market.

Mr. ALDRICH. Will the gentleman yield?

Mr. CANNON. Yes.

Mr. ALDRICH. Will the gentleman say the same thing could not happen if it was one big corporation?

Mr. CANNON. It not only could not happen, it does not happen in the manner permitted by this law.

[Here the gavel fell.]



Mr. RANKIN. Mr. Chairman, I ask unanimous consent that the gentleman may proceed for five additional minutes. The CHAIRMAN. Is there objection?

There was no objection.

Mr. CANNON. Here is another beneficent use the chains make of this convenient law. They use it to freeze out the small stockholders. They find that some particular branch or some particular plant is especially profitable. By increasing the cost of materials, services, and other items of production furnished by affiliated subsidiaries and decreasing the price paid for its product by consuming subsidiaries it begins to show losses instead of profits. Dividends cease. The stock drops. And the small stockholder is forced to sell. Then income is increased while they freeze out the minority stockholders of some other branch. All the while the manipulators on the inside are not only shearing the lambs, but they are doing it at the expense of the Treasury by using these paper losses to exempt them from paying taxes.

Mr. ALDRICH. Will the gentleman yield again?

Mr. CANNON. With pleasure.

Mr. ALDRICH. They can do exactly that same thing under one big corporation. They can take their losses from those little stores on one return just as easily as they can do it in the consolidated return.

Mr. BRIGGS. Will the gentleman yield?

Mr. CANNON. Certainly.

Mr. BRIGGS. Is it not true that they find it more convenient to operate through these smaller subsidiaries, without the responsibilities which attach thereto, so that they are getting all of the cream without having any of the liabilities? Is not that true?

Mr. CANNON. The gentleman is eminently correct. The law permits a practice by which the Government not only loses the taxes but is put in the position of deliberately conniving with the trusts to drive out competition. It is deliberately arming the branch stores against their competitors.

Mr. ALDRICH. Will the gentleman yield again?

Mr. CANNON. Yes.

Mr. ALDRICH. Are not all of those practices illegal under the Clayton law, and does not the Federal Trade Commission take jurisdiction over those practices? I think the gentleman will find it does.

Mr. BRIGGS. Has not the Federal Trade Commission been engaged for about three years in trying to find out the facts in connection with the Power Trust, and as yet has been unable to gather, from all the voluminous evidence that has been presented to it, the facts in connection therewith? And did not the Federal Trade Commission issue a statement not long ago with reference to this very thing and state they found the Government had lost several million dollars through the subsidiaries being utilized by the parent organization for the payment of taxes, which taxes never found their way into the Treasury of the United States, but which only operated to the benefit of the holding company, which contributed nothing?

Mr. CANNON. Only week before last the United States Federal Trade Commission, after exhaustive hearings, reported that the Government was losing millions of dollars of revenue every year through this very device. They went further. They reported that parent corporations were frequently refusing to return to subsidiaries the amount of the exemptions which the subsidiaries were entitled to receive.

The holding company or central corporation would collect the full amount of the taxes from each of its subsidiaries. Then it would make a consolidated return under this law and increase its exemptions until a large part of the taxes were charged off. But instead of returning to the subsidiaries the excess taxes collected, it retained the full amount and thus mulcted the stockholders of the subsidiary of large amounts at every taxpaying period. The law lends itself to every species of crooked corporation finance, and the House should adopt this amendment, close the back door to such practices, and at the same time collect the full amount of taxes due.

Mr. BRIGGS. Is it not true that after the distribution of dividends among the stockholders of the holding company they then assess those dividends against the users of power throughout the United States, which results in increasing the power rates to everybody in the United States?

Mr. CANNON. Exactly. It is one of the principal devices by which the Power Trust adds to already swollen revenues exacted from the people.

Mr. JOHNSON of Washington. Will the gentleman yield?

Mr. CANNON. I yield to the gentleman from Washington.

Mr. JOHNSON of Washington. I think the gentleman will find another instance in the United Cigar Co. Inside of the United Cigar Co. is a holding company for the 99-year leases on its stores. Under this arrangement a loss is taken in one place and deducted from profits in another place, always, of course, at the expense of the Federal Treasury.

Mr. CANNON. The exemptions claimed by United Cigar Co. is an instance of the manner in which the provisions of this law may be invoked.

Like all these other chain stores and chain corporations, they are in a position to enlist the services of the Government in crushing competition and at the same time save taxes.

Mr. ALDRICH. Will the gentleman yield once more?

Mr. CANNON. Yes.

Mr. ALDRICH. The deductions for losses apply just as much to one big corporation as they do to a subsidiary corporation.

Mr. CANNON. Mr. Chairman, I ask unanimous consent to proceed for five minutes more. I would like to answer the gentleman.

[Here the gavel fell.]

Mr. CRISP. Mr. Chairman, I shall have to object. The gentleman has had 15 minutes.

The CHAIRMAN. Objection is heard.

Mr. CRISP. Mr. Chairman, I hope this amendment will not be adopted. It has been a moot question as to whether it is advisable, in the interest of the taxpayers, to permit these affiliated and consolidated returns.

The argument of my friend from Missouri could be met by saying that a big corporation could place subsidiaries or agencies around at different places and accomplish the same thing in respect of unfair competition. I want to say that the Speaker of the House is very much in favor of the committee recommendation and, gentlemen, this useful purpose will be served.

Mr. CANNON. Will the gentleman yield?

Mr. CRISP. I can not yield right now. I decline to yield. The Speaker can correct me if I am wrong, or if I misstate his position.

This amendment will serve this useful purpose. Under the committee amendment corporations can make individual returns and pay 13½ per cent. If they desire to make consolidated and affiliated returns, they have that privilege, but must pay 1½ per cent extra tax for the privilege.

Now, the recommendation will serve this purpose. The committee can get returns from the Treasury Department for future years after this is passed, and they can study those returns and see how many avail themselves of the privilege and whether or not further legislation is required.

The House is divided on this proposition, and this is a compromise. If you do away entirely with affiliated and consolidated returns, you are liable to junk a lot of short-line railroads. They can not pass their taxes on, because their rates are fixed by the public-utilities commissions, and if they can not deduct loss on their short lines they will junk them; and, on the other hand, if they avail themselves of this privilege they must pay the Government 1½ per cent extra tax on their net income for the purpose of doing so. Now, is not this wise? I understand the gentleman from New York [Mr. LaGUARDIA], who has been very much interested in this matter, is favorable to this compromise. If I am in error, I would like for the gentleman to correct me.

Mr. JOHNSON of Washington. Will the gentleman yield?

Mr. CRISP. I yield.



Mr. JOHNSON of Washington. The gentleman has referred to the attitude of the Speaker at present on the question of consolidated returns. Now, we seem to have one amendment here, and then another amendment to the middle of the paragraph, offered by the gentleman from Georgia, in line 22, page 109, and the debate, it seems to me, has been running quite a bit ahead of that place in the bill.

Mr. CRISP. The gentleman from Missouri offered an amendment to strike that out, which he had a perfect right to do, and the amendment was in order before the place in the bill where my amendment was in order, and, therefore, I had to take the floor now to argue my amendment and to try to convince the committee that they should not adopt the amendment of the gentleman from Missouri, which does away with affiliated and consolidated returns.

Mr. JOHNSON of Washington. The question I wanted to ask is this: The gentleman speaks of the Speaker's attitude at present. Is the gentleman familiar with the present Speaker's attitude in earlier Congresses when he was on the Ways and Means Committee?

Mr. CRISP. I will say that the Speaker, like all wise men, never hesitates to change his opinion when he thinks he ought to. [Applause.]

Mr. JOHNSON of Washington. I agree with that.

Mr. CRISP. And the Speaker of the House, knowing the temper of the House, knowing how it is divided, thinks this is a wise compromise and will enable the Government, later, to see whether or not these affiliated and consolidated returns work an injury to the Government, and if so, the provision can be amended later.

Mr. JOHNSON of Washington. What I think the gentleman might well do is to pass this amendment over until the membership can read this debate in the Record and ascertain just what the trouble is.

Mr. CRISP. That is the gentleman's opinion. My opinion is that this bill must be expedited and the House will be asked to vote upon the matter.

Mr. GARNER. Mr. Chairman, in view of the fact that this particular provision of the bill is one I have had a good deal to do with in the past, and in view of the fact that it would appear, probably, that I have changed my position in the matter, it perhaps will not be out of order if I make a suggestion concerning it.

I made what I thought was as good a fight as I ever made in my life when I undertook to abolish consolidated and affiliated returns, and succeeded in doing this over the protests of the Ways and Means Committee. I feel now that probably there is no defense for consolidated and affiliated returns, but the suggestion has been made, and it seems to me a very wise one, that we test out in the next year or so the question of whether I am correct or those who believe in consolidated and affiliated returns are correct, and the way to test this out is to penalize corporations for making consolidated returns.

You are now proposing to penalize them 1½ per cent. If it is advantageous to them to file such returns they will pay the penalty. If there is no advantage in consolidated and affiliated returns, they will submit separate returns.

There is one other situation that may, perhaps, be taken into consideration. The amendment that the House put on in a former Congress, as I recall, by a majority of 71 votes, did not become a part of the law. On a record vote in the Senate, the Senate voted more than two to one against it. The result was that in conference the matter was lost. Now, I imagine when this goes over to the Senate, if those gentlemen are of the same opinion now that they were then they will accept the amendment, or there will be some considerable scrimmage in conference.

I imagine no one can defend the proposition that you must give a multiplicity of corporations an advantage over an individual corporation and at the same time say that that advantage should not be equalized, or a test made to see what benefits they get out of it.

Remember, gentlemen, this amendment will yield \$14,000,000.

Mr. VINSON of Kentucky. Eighteen million dollars.

Mr. GARNER. I think the gentleman is mistaken, but, of course, the estimate is before us. I understood 1 per cent would yield \$9,000,000 and 1½ per cent would yield \$14,500,000; but in any event, it will yield a large sum of money.

If you abolish consolidated and affiliated returns, no one knows just how much money the Government would gain by it. We have all guessed at it. I staked my reputation at one time on the floor of this House as a predictor as to what revenue would be derived from it when I said it would yield \$50,000,000; but that was in 1928, gentlemen, and the returns from corporations now are about one-half what they were then. So if my prediction were true then, the limit at this time would probably be \$25,000,000 for the first year, and it would gradually drift off during the years. The reason for this must be apparent to anyone when he thinks of it. Consolidated and affiliated returns the first year could hardly be readjusted. After that wash sales and readjustments in their bookkeeping would naturally reduce the advantage from consolidated and affiliated returns.

I hope that this amendment will be adopted, because, as I have said, it will test out in the next year or two whether or not the opposition to consolidated and affiliated returns is correct.

Mr. CRISP. If the gentleman will yield, the gentleman refers to "this" amendment. Does he mean the Cannon amendment or the committee amendment?

Mr. GARNER. I refer to the committee amendment, of course. I think you will make a mistake if you adopt the Cannon amendment. I think this is a wise compromise and that the committee amendment should be adopted.

Mr. CANNON. Mr. Chairman, I ask unanimous consent that I may proceed for five minutes.

The CHAIRMAN. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. CANNON. Mr. Chairman, for 20 years I have cooperated at every opportunity with the gentleman from Texas, the Speaker of the House, and this occasion shall not be an exception to the rule. I am glad to have this unexpected opportunity to express my high regard for him. I have followed him always gladly and always with profit, not only because I am an organization Democrat but because of my deep personal affection for him. I shall withdraw my amendment. But may I at the same time suggest an increase in the amount to be contributed by these corporations over that proposed by the committee? The amount here involved is too large to be disregarded. Do you realize that consolidated corporations taking advantage of this law, constituting only 2 per cent of all the corporations making tax returns to the Federal Government, receive 50 per cent of the entire corporation income of the United States? Going still further, do you realize that 5 per cent of the corporations of the country making tax returns, and entitled to additional exemptions under this law, receive 90 per cent of the total gross income paid to all the corporations of the United States? It seems incredible, but it is shown by the records of the Treasury Department.

Now, if we are driven to the extreme of taxing the chewing gum of the children, surely we ought to permit the greatest money-making corporations in the country to pay their just and lawful share of the taxes.

Mr. SCHAFER. Will the gentleman yield?

Mr. CANNON. Assuredly.

Mr. SCHAFER. If the gentleman's amendment is defeated, the publishers of the great chain newspapers will get the advantage?

Mr. CANNON. It applies to chain newspapers as well as to other chain businesses. The amendment will have a most salutary effect on both taxes and business.

Mr. SCHAFER. Will it not apply to the Hearst newspapers and give them about \$1,000,000 annually?

Mr. CANNON. It makes no distinction as to any corporation making consolidated returns.

Mr. JOHNSON of Washington. Will the gentleman yield?

Mr. CANNON. I yield.



Mr. JOHNSON of Washington. In view of the circumstances and the explanation, I am wondering whether the gentleman would withdraw his amendment and then move to strike out the 1½ per cent and insert 2½ per cent?

Mr. CANNON. I am glad to have the gentleman's suggestion as to the rate of increase to be proposed. I am about to withdraw my amendment and will propose the rate of 2½ per cent when the gentleman from Georgia offers his amendment.

Mr. Chairman, I ask unanimous consent to withdraw my amendment.

The CHAIRMAN. The gentleman from Missouri asks unanimous consent to withdraw his amendment. Is there objection?

There was no objection.

The CHAIRMAN. The Clerk will proceed with the reading of the bill.

The Clerk read as follows:

(b) Regulations: The commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary in order that the tax liability of an affiliated group of corporations making a consolidated return and of each corporation in the group, both during and after the period of affiliation, may be determined, computed, assessed, collected, and adjusted in such manner as clearly to reflect the income and to prevent avoidance of tax liability.

Mr. GIFFORD. Mr. Chairman, I move to strike out the last word. We all probably recall that this item of consolidated returns in the last tax bill caused a great deal of discussion, and that Treasury officials were consulted overnight before we could get action and then without proper understanding of the effects. Three methods are here devised: First, a consolidated return by the parent corporation; second, a separate return by each corporation; third, affiliated returns. When the last tax bill was passed two years ago many of us could not understand what the affiliated return might bring about, and it was defeated. It is indeed a very complicated situation. If we strike the section out the result might be that the separate units of affiliated corporations might so regulate their activities as to force the losses of some to be absorbed by others, in order to have credits for losses set off against the profits.

As an illustration, a parent corporation may own a dozen steamships, and each one of those vessels may be a separate corporate entity. If one seems likely to earn a profit of \$100,000 and another likely to lose \$50,000 in the same year the parent corporation could give instructions that their activities be so arranged that the losing vessel would be assigned to the profitable routes long enough to even the situation up. In such cases it would seem that the parent corporation might as well make a consolidated return. In the last bill we favored only the consolidated or separate return by each corporation.

Mr. CAMPBELL of Iowa. Mr. Chairman, will the gentleman yield?

Mr. GIFFORD. Yes.

Mr. CAMPBELL of Iowa. What is the reason why they could not take all those ships and place them under one corporation instead of having individual corporations for each ship operated? Why could they not, if this law goes into effect, put them in one large corporation?

Mr. GIFFORD. I can answer that question only by saying that convenience of ownership and of operation is generally alleged.

Now, I wish to give another example of the results of consolidated returns. Twenty separate corporations find that one-half of them are losing \$50,000 and the other 10 earning a net income of \$100,000. The losing 10, of course, pay no tax. The profitable 10 pay a tax of 13½ per cent on \$100,000. They would immediately seek out a plan for a holding or parent company and through it make a consolidated return, subtracting the \$50,000 loss from the profits and pay only on the balance of \$50,000. Under such an arrangement the Treasury loses one half of the whole tax by this consolidated-return method but proposes an additional 1½ per cent charge for the privilege of making such a return.

There would be less objection to this method in the case of small corporations created by an existing parent company, of course. There are strong objections, however, to a number of small corporations seeking a parent for themselves in order to minimize the tax which they will have to pay from year to year.

The method is either right or wrong, and ought to be so determined. I am informed by certain members of the committee that the Treasury has explained that the consolidated method does not result in corporations escaping taxes. I wish that the Treasury would explain it to me.

As to the third method of so-called affiliated returns, that was debated at length during the discussion on our last tax bill and should not be enacted until thoroughly analyzed to determine what it may bring about. I doubt if any Member of the House can now explain what the effect would be. It was regarded as a particularly dangerous feature then and rejected. I wish that I could offer a simple illustration of the effect of such affiliated returns and trust that it will not furnish another wide road for the further escape of taxes.

I do object to any group of affiliated corporations getting together and manipulating their affairs so as to bring about such a result.

Mr. BRITTEN. Mr. Chairman, I rise in opposition to the amendment. I hold in my hand a radiogram from Egypt, which accentuates the wisdom of the remarks made yesterday by our distinguished Speaker. I desire at this time to have permission to insert in the Record the radiogram from Mahmoud Samy Pasha, who was a former Egyptian minister to the United States, a man who loves America second only to his own country.

It is a pleasure at this time for me to recall the name of Mahmoud Samy Pasha to the Members of the House, because he was a truly great statesman and diplomat, whose vision and foresight in European diplomacy was probably second to none among the many diplomats in Washington. He did much to popularize Egypt in the eyes and estimation of the average American. His great interest in America is made evident by this radiogram of inquiry concerning the financial status of our country. Our going off of the gold standard would be just as distressing to Mahmoud Samy Pasha as it would be to me and to most Members of this House. In this radiogram he says it is rumored in Egypt that the United States is going off the gold standard, and he wants to know why that is necessary or even possible. That accentuates to my mind the value of the impassioned remarks made yesterday by the distinguished Speaker of this House. I think they were very timely, and I agree with Speaker GARNER that balancing the National Budget through proper measures of economy and taxation is the first essential for improvement in the country's economic position. It will strengthen credit, public and private. It will give opportunity for that confidence which will permit business to go forward. It will prepare the way for increased employment. For the public welfare there can be no alternative for a balanced Budget. It simply must be done.

Mr. Chairman, every economy should be put into effect. Drastic cuts in Government expenditures can and must be made. Such reductions depend upon the readiness of all of us to forego special interest in appropriations.

To balance the Budget under present conditions requires not only the strictest economy in expenditures but additional taxes carefully framed. In levying such taxes great care and fairness should prevail, so as not to dry up important sources of income and discourage business enterprise on which employment depends.

I appeal to the public spirit of Congress to review very carefully methods and rates, but to aim unswervingly at the essential objective of a balanced Budget.

The emergency now confronting us calls for placing the national welfare above all other considerations so that the credit of our Government shall not be placed in jeopardy.

Mr. Chairman, this radiogram from Cairo, Egypt, convinces me that the commercial salesmen of the old world, the financial experts of England, Japan, and France, in every



commercial harbor on earth are knocking down the American dollar and American industry and business in every possible way. They are leaving the impression that we are going off the gold standard, that the billions owed to America by foreign governments will probably be settled at a later date at 60 cents or 70 cents on the dollar. I think the most important and patriotic duty of this Congress is to as quickly as possible pass this revenue bill and provide for balancing the Budget so that the world may know definitely once and for all that we are not going off the gold standard. [Applause.]

What the outside world is thinking about right now is the silly attitude of the American Government in its groping around for revenue, taxing everything that goes into the home—radios, phonographs, ice boxes, soft drinks, moving-picture tickets—when it has at its immediate call the acquirement of six or seven hundred million dollars by taxing a nonintoxicating beer, but the foolish American Government will not take advantage of that opportunity.

Mr. Chairman, the question before the House the other afternoon was whether it would accept my amendment providing for a popular tax on a nonintoxicating beverage, which would bring into the Treasury annually a sum exceeding \$600,000,000, or whether the Government will apply a series of nuisance and mis-called luxury taxes to collect that same amount from an already tax-overburdened public. To "soak the rich" seems to be the popular recreation of the House.

The defeat of my amendment now makes it necessary to impose heavy taxes on radios, phonographs, gasoline, automobiles, real-estate transfers, and many other forms of irritating taxation, probably the worst of which will be a stamp on bank checks.

Mr. Chairman, let me explain briefly just what my amendment contemplated. Bishop Cannon himself would undoubtedly agree to its fairness if he would but vacate his attitude of intolerance and bigotry long enough to seriously consider the feelings of others.

My amendment declared that a beverage containing 2.75 per cent of alcohol is nonintoxicating and therefore not in conflict with the Volstead law; it provided a tax of 4 cents per pint bottle on beer and malt extract, which product would be consumed in the home and in regularly established dining rooms of hotels, restaurants, or duly incorporated clubs with paying memberships; it provided that no license would be granted to any person who has been convicted of a felony under the laws of the United States nor would a license be issued for use in any State in which the laws prohibit the manufacture of this beverage; it prohibited the shipment or importation into any State where such beverage is prohibited by law; it provided that no imported grain or other ingredients could be used in the manufacture of beer, this latter provision being in the interest of the American farmer and his products.

Mr. Chairman, European statesmen and students of political psychology the world over simply can not understand the reasoning power of the American which would arbitrarily tax the daily necessities of life while we have within our immediate grasp the levying of a tax which would be voluntarily and cheerfully paid by more than 20,000,000 adults throughout the Nation who are at present openly opposed to our silly Volstead law and a costly, unenforceable prohibition.

The CHAIRMAN. The gentleman from Illinois asks unanimous consent to incorporate as a part of his remarks a radiogram from an Egyptian gentleman. Is there objection?

There was no objection.

Hon. Representative BRITTEN, MARCH 29, 1932.

Washington:

Rumors are America will leave gold standard. If so, why?

MAHMOUD SAMY PASHA.

Mr. CRISP. Mr. Chairman, I move that all debate on this paragraph and all amendments thereto close in five minutes.

The motion was agreed to.

Mr. SCHAFER. Mr. Chairman, I move to strike out the last word. I did not intend to take any more of the time of the House, but I feel I must in view of some of the statements of the preceding speaker. The gentleman from Mississippi [Mr. RANKIN] vociferously stated that the time would never come when this country would go off of the prohibition standard. May I say to my friend from Mississippi that if this tax bill, as reported out by the Democratic Ways and Means Committee, is enacted into law in its present shape, we definitely go off of the present prohibition standard, because while we rejected the amendment to legalize good wholesome beer containing 2.75 per cent alcohol by weight for consumption in the homes—

Mr. PARKS. Mr. Chairman, I make the point of order that the gentleman is not discussing his amendment.

The CHAIRMAN. The point of order is well taken. The gentleman must confine himself to the striking out of the last word.

Mr. SCHAFER. Mr. Chairman, I am endeavoring to do that as I am laying the foundation for my brief talk. If I had unanimous consent to speak out of order at this time, I perhaps could continue to more fully discuss the matter which I have been discussing and also bring some pertinent facts to the attention of our so-called dry colleague from Arkansas, who at least votes dry, and who has raised the point of order.

Mr. RANKIN. Will the gentleman yield?

Mr. SCHAFER. I will yield, provided the gentleman's interruption is not out of order.

Mr. RANKIN. The gentleman from Wisconsin evidently misunderstood my statement. I said we might go off the gold standard, but I was reasonably sure we would not go on a beer standard.

Mr. SCHAFER. If you pass this bill as reported by the committee with the 30 per cent sales tax malt and wort amendment which has been adopted we do precisely what you claim we will not do. We go off the present prohibition standard and on a wildcat, alley-brewery, Capone-gangster, racketeer standard of making potent beer of 9 per cent alcoholic content, which the poor man and common people of this Nation can not have because of its excessive cost. The cost of malt to the home-brewers, as well as to those who use it for hundreds of other purposes, such as baking in the home, manufacturing of breakfast cereals, malted milk for children and invalids, and so forth, will also increase 30 per cent. This amendment discriminates against the poor and humble and in favor of the prosperous rich and racketeers. By its passage you help the racketeers, bootleggers, hijackers, rumrunners, and our fellow men of means at the expense of the poor and lowly law-abiding citizens to whom you have denied the right to purchase for consumption in their homes nonintoxicating beer having an alcoholic content of 2.75 per cent. [Applause.]

The Clerk read as follows:

(c) Computation and payment of tax: In any case in which a consolidated return is made the tax shall be determined, computed, assessed, collected, and adjusted in accordance with the regulations under subsection (b) prescribed prior to the date on which such return is made. Only one specific credit, computed as provided in section 26(b), shall be allowed in computing the tax.

Mr. CRISP. Mr. Chairman, I offer a committee amendment.

The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 109, line 22, strike out the period and the word "only," and insert in lieu thereof a semicolon and the following:

"Except that there shall be added to the rate of tax prescribed by section 13(a) a rate of 1½ per cent, and only."

Mr. CRISP. Mr. Chairman, I was forced by parliamentary exigencies to argue this amendment before I could offer it. I am not going to trespass upon your patience to further discuss it. The House is quite familiar with the whole proposition.



Mr. CLARKE of New York. Will the gentleman permit a question?

Mr. CRISP. I will.

Mr. CLARKE of New York. I have in mind a corporation that owns all the stock of another corporation operating in Mexico under compulsion of Mexican law. It returns to the Government a large income tax, but is compelled to have a Mexican subsidiary corporation under Mexican law. Does the gentleman think that such a corporation, under compulsion or duress, should be an exception?

Mr. CRISP. I do not think we can enter into the field of exceptions.

Gentlemen, you are familiar with this proposition. The committee amendment simply retains affiliated and consolidated returns, with a penalty of 1½ cents extra on the net income if they accept it. It will raise \$18,000,000.

Now, take a department store, for instance. It has a shoe department, a clothing department, and various other departments. It is all under one management. Money may be lost in one of those departments and made in another. If the net taxable return from all of those different branches of the business could not be ascertained, some of them would be discontinued and this would work inconvenience perhaps, to the people. I am confident this will be true of the railroads.

Mr. FREAR. Will the gentleman yield?

Mr. CRISP. I yield.

Mr. FREAR. May I inquire what would be the effect of the 2½ per cent which has been proposed by the gentleman from Missouri [Mr. CANNON] as an amendment to the committee amendment?

Mr. CRISP. I may say as to that that I think it would be excessive. This is largely experimental to ascertain, after returns are made under it, whether it is the duty of the Congress to repeal it entirely or not; and I think, where we are simply embarking on a program of this kind, 1½ per cent is enough at first.

Mr. RAGON. If the gentleman will permit, it may be suggested in that connection that many of these corporations might avail themselves of separate returns if you made it too high; and since there are only a part of them that we could perhaps hit if they wanted to juggle their books, the gentleman's amendment is the only means of getting the amount of \$18,000,000 that is estimated.

Mr. CRISP. I think that is correct.

Mr. WHITTINGTON. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. WHITTINGTON. In view of the plight of a good many of the subsidiary railroads, what would the gentleman say as to the propriety of allowing consolidated returns of railroads?

Mr. CRISP. I am not in favor of it. The railroads will only pay tax on net incomes. If they have not any net income, they do not pay any tax. If they have net income and desire to make an affiliated and consolidated return, I think they should pay the 1½ per cent extra.

Now, friends—and I want to address my good friend from Wisconsin especially—he has told us repeatedly about the worst amendment and Al Capone, and it is in the Record repeatedly. I hope the gentleman can possess his soul in patience and be satisfied with the number of times in the Record that story has been told; and I appeal to all, please let us, in the interest of the country, debate the amendments legitimately and germanely, and then vote upon the amendments and try to pass this bill. [Applause.]

Mr. CANNON. Mr. Chairman, I desire to offer an amendment. In line 5 of the Crisp amendment, strike out 1½ per cent and insert 2½ per cent.

The Clerk read as follows:

Amendment offered by Mr. CANNON: Amend the Crisp amendment by striking out in the last line "1½" and inserting in lieu thereof "2½."

Mr. CANNON. Mr. Chairman, I shall not debate the amendment. When I announced that out of deference to the position of the Speaker I would withdraw it, I also stated I would further cooperate with the committee by

endeavoring to sufficiently increase the rate to make up, in part at least, the sum lost by failure to repeal the provision.

I merely have this to say: We need revenue. We are finding it difficult to balance the Budget. Let us permit these corporations receiving 90 per cent of the entire corporate income of the country, including the chain stores and the Power Trust and the chain newspapers, to pay the full amount of taxes assessed against them along with the child who buys a stick of chewing gum.

Mr. LA GUARDIA. Mr. Chairman, there is a good deal in what the gentleman from Missouri has said in his opposition to our system of consolidated returns; but, gentlemen, some of us have obtained great concessions in this bill. One concession alone this House has been striving to obtain for the last 20 years, and that is to put a proper tax on the transactions of the stock exchanges throughout the country. This of itself is so great an advance under our system of taxation that we may properly cooperate with the committee in putting through the balance of their program.

We all fought together in the past against consolidated returns. If I had my way I would wipe them out entirely; but the Ways and Means Committee having gracefully taken defeat on the whole theory and principle of sales taxes, having brought in a substitute which carries with it propositions that many of us have been fighting for for years, I say that having yesterday stood up and agreed to cooperate with the committee to raise sufficient revenue, it is our duty to do so fully and wholly, without any reservation.

Mr. JOHNSON of Washington. Will the gentleman yield?

Mr. LA GUARDIA. In just a moment.

Now, I am certain there is a new era coming in respect of the whole question of taxation. I am sure the whole House has been permanently cured of the "Ways and Means complex" and has now realized its own ability to write a revenue bill. We have finally established that a bill brought in from the Ways and Means Committee is not necessarily so absolutely perfect that the House dare not disturb. I stood by the gentleman from Texas [Mr. GARNER] and the gentleman from Illinois [Mr. RAINEY] in opposing consolidated returns. I shall continue to do so in the future.

We have had the admission made to-day by responsible leaders that the consolidated-returns system is vicious, and that here is the entering wedge that will offer an index as to just what these consolidated returns mean to the Treasury and that we may soon repeal this privilege. This being so, gentlemen, I say that we may properly accept the compromise of the Ways and Means Committee, which adds 1½ per cent increase. That in itself is considerable progress. This will indicate just how much is involved in these consolidated returns. Here, again, powerful—yes, very powerful—influences have not, as in the past, been able to dictate to Congress.

Now, nothing would give me greater pleasure than to join you in getting back on certain individuals who are taking the defeat of their pet sales-tax hobby with such bad sportsmanship. These influences, powerful, are unaccustomed to such a humiliating defeat. But if these so-called influential persons are small and petty, it is no reason why we should descend to their low level. I know there are certain few individuals who are the principal beneficiaries of this vicious system, but, gentlemen, I say that eventually the whole consolidated-returns system will be abolished. Having obtained the satisfaction of writing into the law a tax on stock transactions of the stock exchange and eliminated the sales tax, we may well compromise on other features of the bill. As soon as the country returns to anything like normal there will be sufficient revenue so that we may abolish the nuisance and luxury taxes which we are writing into the bill to-day.

I want to say, as I said yesterday, the gentleman from Georgia having made these concessions I was fighting for, I am going to stand by the committee. While I have great sympathy with the gentleman from Missouri, we are both interested in raising sufficient revenue to balance the Budget. We agreed from now on to cooperate; we must do it. [Applause.]



The CHAIRMAN. The question is on the amendment offered by the gentleman from Missouri to the committee amendment.

The question was taken; and on a division (demanded by Mr. CANNON) there were 20 ayes and 133 noes.

So the amendment to the committee amendment was rejected.

The CHAIRMAN. The question now recurs on the committee amendment.

The question was taken, and the committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The Clerk read as follows:

Page 15, line 9, strike out "13" and insert in lieu thereof "13½."

Mr. CRISP. The only effect of that amendment is to increase the regular tax on corporations from 13 per cent to 13½ per cent.

The CHAIRMAN. The question is on the amendment. The amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The Clerk read as follows:

Page 229, after line 8, insert a new section as follows:

"SEC. —. TAX ON MECHANICAL REFRIGERATORS

"There is hereby imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to 5 per cent of the price for which so sold:

"(a) Household type refrigerators (for single or multiple cabinet installations) operated with electricity, gas, kerosene, or other means (including parts or accessories therefor sold on or in connection therewith or with the sale thereof).

"(b) Cabinets, compressors, condensers, expansion units, absorbers and controls (hereinafter referred to as 'refrigerator components') for, or suitable for use as part of or with, any of the articles enumerated in subsection (a) (including in each case parts or accessories for such refrigerator components sold on or in connection therewith or with the sale thereof), except when sold as component parts of completed refrigerators or refrigeration or cooling apparatus. Under regulations prescribed by the commissioner, with the approval of the secretary, the tax under this subsection shall not apply in the case of sales of any such refrigerator components by the manufacturer, producer, or importer to a manufacturer or producer of refrigerators or refrigerating or cooling apparatus. If any such refrigerator components are resold by such vendee otherwise than on or in connection with, or with the sale of, refrigerators or refrigerating or cooling apparatus, manufactured or produced by such vendee, then for the purposes of this section the vendee shall be considered the manufacturer or producer of the refrigerator components so resold."

Mr. CRISP. Mr. Chairman, this amendment will yield to the Treasury about four and a half million dollars. We regret that we have to levy this tax, but the country needs the revenue and we have got to tax something.

Mr. STAFFORD. Will the gentleman yield?

Mr. CRISP. I yield.

Mr. STAFFORD. Is it the purpose, in the operation of the proposed amendment, that the manufacturer shall pay the tax or the retailer?

Mr. CRISP. The manufacturer—on the wholesale price.

Mr. STAFFORD. And it will result as did the tax on automobiles. The automobiles were taxed a certain price at the factory, and the excise tax was passed on.

Mr. CRISP. I am satisfied that will be the result here.

Mr. PATTERSON. Is this a temporary tax, or permanent?

Mr. CRISP. The bill does not provide for it to be temporary, but any subsequent Congress can repeal it.

The CHAIRMAN. The question is on the committee amendment.

The committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

Mr. MCGUGIN. Mr. Chairman, I want to offer an amendment at this point.

Mr. CRISP. What is the gentleman's amendment?

Mr. MCGUGIN. It relates to chain stores.

Mr. CRISP. I think we had better go ahead and dispose of the committee amendments first.

The CHAIRMAN. The Clerk will report the committee amendment.

The Clerk read as follows:

Committee amendment: Page 229, after line 8, insert a new section, as follows:

"SEC. —. TAX ON SOFT DRINKS

"(a) There is hereby imposed—

"(1) Upon all beverages derived wholly or in part from cereals or substitutes therefor, containing less than one-half of 1 per cent of alcohol by volume, sold by the manufacturer, producer, or importer, a tax of 2 cents per gallon.

"(2) Upon all unfermented fruit juices, in natural or slightly concentrated form, or such fruit juices to which sugar has been added (as distinguished from finished or fountain sirups), intended for consumption as beverages with the addition of water or water and sugar, and upon all imitations of any such fruit juices, and upon all carbonated beverages, commonly known as soft drinks (except those described in paragraph (1)), manufactured, compounded, or mixed by the use of concentrate, essence, or extract, instead of a finished or fountain sirup, sold by the manufacturer, producer, or importer, a tax of 2 cents per gallon.

"(3) Upon all still drinks, containing less than one-half of 1 per cent of alcohol by volume, intended for consumption as beverages in the form in which sold (except natural or artificial mineral and table waters and imitations thereof and pure apple cider) by the manufacturer, producer, or importer, a tax of 2 cents per gallon.

"(4) Upon all natural or artificial mineral waters or table waters, whether carbonated or not, and all imitations thereof, sold by the producer, bottler, or importer thereof, in bottles or other closed containers at over 12½ cents per gallon, a tax of 2 cents per gallon.

"(5) Upon all finished or fountain sirups of the kinds used in manufacturing, compounding, or mixing drinks commonly known as soft drinks, sold by the manufacturer, producer, or importer, a tax of 9 cents per gallon, except that in the case of any such sirups intended to be used in the manufacture of carbonated beverages sold in bottles or other closed containers the rate shall be 5 cents per gallon. Where any person conducting a soda fountain, ice cream parlor, or other similar place of business manufactures any sirups of the kinds described in this paragraph, there shall be levied, assessed, collected, and paid on each gallon manufactured and used in the preparation of soft drinks a tax of 9 cents per gallon; and where any person manufacturing carbonated beverages manufactures and uses any such sirups in the manufacture of carbonated beverages sold in bottles or other closed containers there shall be levied, assessed, collected, and paid on each gallon of such sirups a tax of 5 cents per gallon. The taxes imposed by this paragraph shall not apply to finished or fountain sirups sold for use in the manufacture of a beverage subject to tax under paragraph (1) or (3), nor to any article enumerated in section 601 (d) (3).

"(a) Upon all carbonic acid gas sold by the manufacturer, producer, or importer, or by a dealer in such gas to a manufacturer of any carbonated beverages or to any person conducting a soda fountain, ice-cream parlor, or other similar place of business, and upon all carbonic acid gas used by the manufacturer, producer, or importer thereof in the preparation of soft drinks, a tax of 4 cents per pound.

"(b) Each manufacturer, producer, or importer of any of the articles enumerated in subsection (a) and each person who sells carbonic acid gas to a manufacturer of carbonated beverages or to a person conducting a soda fountain, ice-cream parlor, or other similar place of business shall make monthly returns under oath in duplicate and pay the tax imposed in respect of the articles enumerated in subsection (a) to the collector for the district in which is located his principal place of business, or if he has no principal place of business in the United States, then to the collector at Baltimore, Md. Such returns shall contain such information and be made at such times and in such manner as the commissioner, with the approval of the Secretary, may by regulations prescribe. The tax shall, without assessment by the commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 1 per cent a month from the time the tax became due until paid.

"(c) Each person required to pay any tax imposed by subsection (a) shall procure and keep posted a certificate of registry in accordance with regulations to be prescribed by the commissioner, with the approval of the Secretary. Any person who fails to register or keep posted any certificate of registry in accordance with such regulations shall be subject to a penalty of not more than \$1,000 for each such offense."

Mr. CRISP. Mr. Chairman, I am going to say only a word or two. This reenacts the act of 1921 on soft drinks. It is estimated to yield \$11,000,000.

Mr. COCHRAN of Missouri. Mr. Chairman, will the gentleman yield?

Mr. CRISP. Yes.

Mr. COCHRAN of Missouri. Will the gentleman state on what basis they calculated the yield to be \$11,000,000?



Mr. CRISP. The Treasury experts in making all of these estimates took into consideration the yield when the law of 1921 was in force, and considered also in that connection reduced business and took into consideration also every economic factor that has any bearing in the making of these estimates. The estimates are the best judgment of these Treasury officials under present economic conditions.

Mr. BACON. Mr. Chairman, will the gentleman yield?

Mr. CRISP. Yes.

Mr. BACON. Did the gentleman consider increasing those rates over the 1921 rates? It seems to me that we could get more revenue from this source. These injurious concoctions sold as soft drinks are in reality a luxury. It seems to me that we could really double the tax with great safety and bring in at least \$22,000,000 instead of \$11,000,000.

Mr. CRISP. The subcommittee considered it, and they thought it a fair tax. I yield to the gentleman from Arkansas [Mr. RAGON].

Mr. RAGON. Mr. Chairman, we found it was difficult to place in a set of rates different from the 1921 rates. We found that on certain drinks, if we should increase the rate, it would be increasing the rate on which they were already paying two taxes. For instance, on carbonic-acid gas and upon sirups, you have both of them taxed now; and where the fountain man makes his sirup, he uses the carbonic-acid gas and already pays a double tax. To increase that and then give the same relation to bottled beverages, it was difficult.

Mr. BACON. I appreciate this provision is a complicated one, but it seems to me the tax might be increased proportionately right down the line.

Mr. RAGON. The subcommittee is still considering the matter. The committee amendment was adopted yesterday, and we began further investigation of it this morning to see if anything further can be done.

Mr. McCLINTIC of Oklahoma. Does this amendment place a tax on bottled soft drinks?

Mr. RAGON. Yes; 2 cents a gallon.

Mr. COX. Mr. Chairman, will the gentleman yield?

Mr. CRISP. Yes.

Mr. COX. The rates set forth in the amendment offered by the committee are an increase of about 100 per cent over the rates in the war act, are they not?

Mr. CRISP. My understanding is that these rates in this revision are a reenactment of the act of 1921, and my recollection is that the act of 1921 lowered the war rates on these matters.

Mr. COX. My impression is that the rates set forth in the amendment which the gentleman has just offered are in effect about 100 per cent greater than the rates in the previous law.

Mr. CRISP. I do not think so.

Mr. COX. Let me call the gentleman's attention to this item for a moment, and that is the tax on carbonic gases. The committee has recommended a levy of 9 cents upon all finished sirups. That, as I understand it, is a tax on sirups made by the manufacturers who sell the finished products to the retailers throughout the country to those who operate drug stores, and so forth. That provision now carries a tax upon even simple sirups made by the drug-store people or those who operate soda fountains. The owner of a soda fountain will take his sugar and mix it with water and that product itself under the bill is taxed 9 cents per gallon. In other words, I am impressed with the thought that the amendment imposes an unjustifiable burden upon all people who operate drug stores, and, as we know, this business of the drug store is now being sustained and supported by the children of the country. When you impose a tax upon the sirups and then impose a tax of 4 cents on the carbonic gases, which have no value except in the utilization of sirups in the making of drinks, you have put a burden on the operator of the small drug store or upon whoever may undertake to carry on the business of dispensing soft drinks to such an extent as to make it impossible for him to absorb the added cost of carrying on his business. In other words, you are making it necessary for him to increase the price of

his product to 6 cents, whereas, if you would eliminate the item of carbonic gases, you would aid in making it possible for the dealer to absorb the added cost of carrying on his business, and, therefore, though I reluctantly do so, Mr. Chairman, I am going to offer an amendment to strike out that item.

The CHAIRMAN. The time is now in the control of the gentleman from Georgia.

Mr. CRISP. Mr. Chairman, I yield the floor.

Mr. SCHAFER. Mr. Chairman, I offer the following amendment, which I have sent to the desk.

The Clerk read as follows:

Amendment by Mr. SCHAFER: At the end of paragraph 5 of the Crisp amendment insert:

"Except that in the case of Coca-Cola sirup, liquid, solid, or condensed, the rate shall be 30 per cent ad valorem."

Mr. SCHAFER. Mr. Chairman, this amendment presents to the House of Representatives the exact form of the language and the exact sales-tax rate on Coca-Cola sirup, made in the State of Georgia, as you placed on malt sirup, made throughout the great West out of the grains produced on the American farms. Most of the basic ingredients used in the manufacture of Coca-Cola sirup are not produced in America but come from foreign lands, where they pay peon wages in many instances.

I was surprised to see the gentleman from Georgia [Mr. Cox], from the Coca-Cola State, stand up here and protest against that little measly tax on carbonated Coca-Cola proposed in the committee amendment. Where was Mr. Cox, the gentleman from Georgia, where was Mr. CRISP, the gentleman from Georgia, the home State of Coca-Cola, when the Ways and Means Committee brought in and the committee wrote into the bill a sales tax of 30 per cent on malt sirups?

The gentleman from Georgia [Mr. Cox] spoke about the children helping to support the drug stores when they purchased Coca-Cola. He, however, did not lift his voice in protest against the 30 per cent sales tax on malt sirups. The bill as now written carries a 30 per cent tax on malt sirups manufactured from grain produced on American farms and which American housewives purchase to use for making malted milk in their homes for children and invalids and for use in baking hundreds of different food products. You gentlemen stood up at the behest of the gentleman from the Coca-Cola State of Georgia and levied a 30 per cent sales tax on those malt sirups.

Now, my colleagues, you levied a sales tax on and legalized brewers' wort, an illegal product under the Volstead Act, at the request of the Ways and Means Committee, of which the gentleman from Georgia [Mr. CRISP] is acting chairman. In doing so in the name of raising revenue you voted to issue a certificate authorizing Capone and other racketeers to manufacture potent 9 per cent wildcat-brewery beer in alley breweries, notwithstanding the prohibition of the Volstead Act as amended by the Jones law.

Mr. CRISP. Will the gentleman yield?

Mr. SCHAFER. I will yield if the gentleman will get me more time. Mr. Chairman, I ask unanimous consent that my time be extended five minutes so that I can answer any questions.

Mr. CRISP. Mr. Chairman, reserving the right to object, will the gentleman stop talking about Al Capone if he gets this time?

Mr. SCHAFER. I am talking about Coca-Cola sirup now, and the gentleman does not like to hear it.

Mr. CRISP. I do not care how much the gentleman talks about Coca-Cola if he will stop talking about Al Capone.

Mr. SCHAFER. I will continue to talk about facts.

Mr. CRISP. Then, Mr. Chairman, I object.

Mr. SCHAFER. The gentleman's Ways and Means Committee has not brought in any facts defending the wort tax, or the indefensible 30 per cent sales tax on malt sirups. The committee does not have in its hearings or in its report any defense of these outrageous taxes. The chairman of the committee and no member thereof have said one word in debate to justify these extortionate sales taxes. The gentle-



man from Georgia wanted me to yield to him and when I wanted more time in which to do so objected. When the 30 per cent sales tax on malt and the tax on wort was reached for consideration, the gentleman and his Ways and Means Committee maneuvered the time of debate so that the entire membership had but five minutes to present the opposition.

Mr. Chairman, I say if it is right to tax malt sirup manufactured from the products of the American farms, it is right and just to tax Coca-Cola sirup on at least the same basis, when you consider the fact that it is made primarily from foreign products and also consider that Coca-Cola is a luxury and malt sirups are a food product.

I challenge the gentleman from Georgia to come on the floor of this House and debate this amendment and justify a 30 per cent sales tax on malt sirups and the tax on wort. He has not done so up to this time.

Mr. CRISP. Will the gentleman yield?

Mr. SCHAFER. Yes.

Mr. CRISP. I simply desire to say to the gentleman, if it will make him any happier, that I will give him a committee secret. I opposed this tax on malt and wort and voted against it.

Mr. SCHAFER. Why did not the gentleman then come on the floor of the House and say that, so that the Members might have light on that subject, or else give other Members sufficient time to present the facts?

[Here the gavel fell.]

Mr. McCORMACK. Mr. Chairman, I rise in opposition to the amendment offered by the gentleman from Wisconsin.

Mr. Chairman, I am always interested in hearing the distinguished gentleman from Wisconsin [Mr. SCHAFER] speak. The gentleman is very sincere. The gentleman is very sincere on this proposition. He is also very sincere in his opposition to the proposed tax on malt and wort. The gentleman has a perfect right to take this position, and we respect his sincerity, although at times we can not completely agree with him in every position that he takes.

The gentleman has referred to the gentleman from Georgia, Mr. CRISP, as coming from the Coca-Cola State and has referred to the gentleman from Georgia, Mr. Cox, as coming from the Coca-Cola State, and has made other references to the proposed amendment; and the fact that Coca-Cola is involved therein in some way or other to such an extent, the gentleman from Wisconsin considers it to be of great importance. I am sure the gentleman from Wisconsin is not trying to convey to the House the fact that either of the gentlemen from Georgia, Mr. CRISP or Mr. Cox, is interested in opposing this amendment to the committee amendment. I do not know what position the gentleman from Georgia, Mr. Cox, takes. I do know that the position of the gentleman from Georgia, Mr. CRISP, is not influenced because Coca-Cola is concerned. Surely, the gentleman from Wisconsin would not want to directly or indirectly impugn the motive of any Member of the House, particularly the distinguished gentleman from Georgia, Mr. CRISP.

Now, I opposed the malt tax that the gentleman from Wisconsin now opposes; and in justice to the acting chairman of the committee, I want it distinctly understood, and I want the gentleman from Wisconsin to understand it, so he will make no further references to the gentleman from Georgia [Mr. CRISP], that the gentleman from Georgia [Mr. CRISP] in committee opposed this tax, and yet the gentleman from Georgia has been consistent in his attitude on this matter. The committee, having voted as a majority to report this out, the gentleman from Georgia having charge of the bill, he arose the other day and said that, personally, he did not favor it (the tax on malt and wort), but acting under instructions from a majority of the committee, naturally, as the committee's representative, he had to support the amendment, frankly stating that, so far as he was concerned, he had voted against it in committee.

So far as the beverage proposition is concerned, I am personally against it, but I did not vote against it in committee; but I said I would not vote on the matter because I take the position that, in view of the recent action of the

House throwing back to the Committee on Ways and Means the responsibility of raising additional revenue or proposing substitute items of revenue, it is not my province as a member of the committee to try to defeat the efforts of the other members of the Ways and Means Committee in reporting out substitute items to the House; and although I may differ, I take the position I will vote present in committee or will vote to report such items out to the House, reserving to myself the right of freedom of action in the House in order that the House may have an opportunity to consider such substitute propositions, because if we keep defeating these various things in committee, the House will never get anywhere in passing a bill that will balance the Budget.

I opposed the amendment, but I am going to vote for it today because we have got to balance the Budget and because the subcommittee which was considering increasing this tax has decided to take no further action thereon. I hope the gentleman from Georgia [Mr. Cox] will not press his amendment, because if he does, it is going to develop into a fight where there may be a greater tax imposed. Furthermore, after we pass the bill, it is going over to the other branch and they will have an opportunity to consider this matter.

Let us pass the amendment as reported by the committee. I reserved to myself the right to differ with the committee on this matter; and if this question was before us in the ordinary way as an original proposition, I would oppose it, but under the circumstances, I do not think I should interpose my objection to the efforts of the committee to report out some substitute matters for the consideration of the House which, when finally adopted, will insure the passage of a bill that will balance the budget.

Mr. COX. Will the gentleman yield?

Mr. McCORMACK. I yield.

Mr. COX. Let me state to the gentleman that the amendment which I indicated I would offer, out of deference to the wishes of the gentleman and in appreciation of the fine spirit of his committee, I shall not offer.

[Here the gavel fell.]

Mr. HAWLEY. Mr. Chairman, during the consideration of many revenue bills this question of Coca-Cola, like many others, has been raised. Of my own knowledge, I know the gentleman from Georgia has no personal interest in the matter at all and has no more interest in it than he has in any other item in the bill. This proposal reported by the committee puts all similar beverages on the same basis.

We did not include in this paragraph anything that is included in 601 (d) (2) or (3), in which the question of alcoholic content is raised. There is no question of alcoholic content raised in connection with this particular amendment as offered by the committee. I hope the amendment of the gentleman from Wisconsin will be voted down.

The proposed committee amendment is a tax fairly apportioned among the various items contained in it. It will raise the money. It will impose no unnecessary burden on anyone. Somebody must pay taxes.

If these taxes are absorbed by the manufacturers or those who dispense soft drinks as I think they will be very largely, consumers will not pay any part of them. If some part is passed on, it will be in such small amounts as to be negligible.

I regret that in any way, at any time, the gentleman from Georgia, the acting chairman of the committee, should have been called upon to meet the question that has been raised. His work has been so patriotic, so industrious, so efficient, so courteous and so considerate of all, that I think he is entitled to the honors and the encomiums of the House. [Applause.]

Mr. CRISP. Mr. Chairman, will the gentleman yield?

Mr. HAWLEY. Yes.

Mr. CRISP. If my character in this House is not such that it is ridiculous for me to defend it, I do not deserve to be in this House. [Applause.]

Mr. COCHRAN of Missouri. Mr. Chairman, in view of the fact that the gentleman from Arkansas [Mr. RAGON] has said the subcommittee is still considering this paragraph,



I desire to make some observations which I hope will receive the attention of those who recommended this amendment and who still have it under advisement.

Included in this paragraph are cereal beverages with taxes based upon the 1921 rates. If those engaged in the manufacture of cereal beverages were making money, they would not object to this tax. Slowly but surely, as I will show later, this industry is disappearing. Therefore why tax something where you are not going to get any money that will be even noticeable. Of course you do not want to hasten the destruction of the few plants that are left. You would only by so doing add to the number now out of employment.

Of course, the taxes must be raised, the Budget must be balanced, and I hope to be able to vote for this bill; but if I do, I want it distinctly understood that I am not approving of the tariff on oil and coal. One would be perfectly justified in voting against this bill in normal times because of those two items alone. There are any number of Members on both sides of the aisle that agree with me in this respect. Those who supported the oil tariff appealed to you to put the unemployed back to work in Texas, Kansas, Oklahoma, and other Southern States. Where were the same Members when we appealed to you to place a tax on 2.75 beer and put several hundred thousand men and women to work manufacturing a harmless cereal beverage? The gentleman from Texas [Mr. BLANTON] and the gentleman from Kansas [Mr. MCGUGIN] who yelled for a tariff on oil to put the unemployed to work justified their vote against the beer amendment by stating it would scrap the Constitution. Advance agents of Supreme Court decisions, I call them.

The few manufacturers of cereal beverages left are former brewers. Do you want to destroy them entirely. They can not raise the price of their product, nor can they afford to absorb the tax you propose.

I want to call the attention of the subcommittee to the fact that the statistics of the Bureau of Industrial Alcohol show that in 1921 there were 454 plants in the United States manufacturing cereal beverages. At the present time there are only 190 plants manufacturing cereal beverages. In 1921, 6,000,000 bushels of malt were used for that purpose. In the last calendar year only 2,000,000 bushels of malt were used for that purpose. Do you not see the industry shrinking? Why destroy it entirely? Help those that need help, tax those who can stand the tax.

The figures show that we are not going to secure the revenue by placing a tax on cereal beverages that was secured in 1921. It is a failing industry, and I hope you will consider removing that item from the paragraph. The subcommittee will make this recommendation before the bill is placed on its final passage if they will but make an investigation of the situation. I am willing to leave it to your fairness if you will get the facts from the Treasury Department that has records, as these manufacturers can not operate without a permit. [Applause.]

Mr. BOILEAU. Mr. Chairman, I have the highest regard for the members of the Ways and Means Committee; they have been doing everything they could to bring in a revenue bill that will meet with the approval of the membership of the House.

However, I feel a resentment against having an amendment such as this, which is several pages in length, brought on the floor of the House and read to the House without having it printed, or having it lay over, so that the membership could read it. I do not think there are any Members of the House, except the members of the committee, who know the details of this amendment. I feel that when amendments of this length are being considered we should have an opportunity to study them before they are voted upon. We should have an opportunity to have them printed beforehand in the Record. I feel it is unfair to the membership of the House to pass on legislation of this kind without having an opportunity to look it over.

Mr. CRISP. Mr. Chairman, the gentleman from Wisconsin knows that I have an affection for him. The gentleman does not want to put the committee in a false light.

Mr. BOILEAU. I certainly do not.

Mr. CRISP. The committee, after working months, brought this bill in. The bill did not meet the approval of the House, and the House rejected it. The committee had to bring in something to balance the Budget. The committee has acted fairly and given all the notice that it could.

Mr. BOILEAU. I appreciate that, but I do maintain that only a few Members of the House know the details of this amendment. I think that in amendments of this kind we should have copies of it, or that it should be put over for a day and be printed in the Record with notice that it was to be offered.

Mr. RAMSPECK. Mr. Chairman, I do not desire to get into any controversy with the gentleman from Wisconsin. I represent the district in which is located the home office of Coca-Cola. It is a Delaware corporation. It was founded by a citizen of Georgia some 35 years ago, by one of the finest citizens that ever lived in that State. That man is deceased, but out of the profits he made in Coca-Cola, he founded a great university at Atlanta and a great hospital. The company is owned now by thousands of stockholders all over the United States. Legally, this is a Delaware corporation. It has factory branch offices all over the country with licensed bottlers, I think, in every city of any size in this Union. In addition to that, the Coca-Cola Co. operates in every foreign country throughout the world.

Coca-Cola has no cocaine in it, as stated by the gentleman from Wisconsin, and it has no other product in it that is injurious to any person. It is evident that the amendment offered by the gentleman from Wisconsin is simply an effort to embarrass the acting chairman of the Ways and Means Committee.

Mr. SCHAFER rose.

Mr. RAMSPECK. I do not yield. There is no merit in this amendment. The tax on Coca-Cola is just like the tax on any other soft drink in the committee amendment. I hope the House will take into consideration the purpose of the gentleman from Wisconsin and vote down this amendment.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Wisconsin.

The question was taken; and on a division (demanded by Mr. SCHAFER) there were—ayes 14, noes 101.

So the amendment was rejected.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Georgia.

The amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. CRISP: Page 229, after line 8, insert a new section as follows:

"SEC. —. TAX ON LEASES OF SAFE DEPOSIT BOXES

"(a) There is hereby imposed a tax equivalent to 10 per cent of the amount collected on or after the 15th day after the date of the enactment of this act and before July 1, 1934, for the use during such period of any safe-deposit box, such tax to be paid by the person collecting such amount.

"(b) For the purposes of this section any vault, safe, box, or other receptacle, of not more than 40 cubic feet capacity, used for the safe-keeping or storage of jewelry, plate, money, specie, bullion, stocks, bonds, securities, valuable papers of any kind, or other valuable personal property, shall be regarded as a safe-deposit box.

"(c) Every person making any collections specified in subsection (a) shall on or before the last day of each month make a return, under oath, for the preceding month, and pay the tax imposed by subsection (a), to the collector for the district in which is located his principal place of business, or, if he has no principal place of business in the United States, then to the collector at Baltimore, Md. Such returns shall contain such information and be made in such manner as the commissioner, with the approval of the secretary, may by regulations prescribe.

"(d) The tax shall, without assessment by the commissioner or notice from the collector, be due and payable to the collector at the time fixed for filing the return. If the tax is not paid when



due, there shall be added as part of the tax interest at the rate of 1 per cent a month from the time the tax became due until paid.

"(e) The provisions (including penalties) of section 1114 of the revenue act of 1926 shall be applicable with respect to the tax imposed by subsection (a)."

Mr. CRISP. Mr. Chairman, this is a new field, and it is impossible to get any very satisfactory or accurate estimate as to the yield of revenue. The Treasury Department says their best guess is \$1,000,000.

Mr. LaGUARDIA. Mr. Chairman, will the gentleman yield?

Mr. CRISP. Yes.

Mr. LaGUARDIA. The gentleman knows that I made some investigation in respect to this matter. My estimate is nearer \$5,000,000. I arrived at it in this way. The only section of the country where we could obtain any sort of figures as to the number of safe-deposit boxes was in New England. We took New England as a section and made comparisons with other sections of the country, in respect to the number of banks, the population, and so forth. In that way we arrived at a figure that there were something in the neighborhood of 9,000,000 boxes in the country. If that figure is anywhere near correct, our estimate is more accurate I think than that of the Treasury Department. Of course, the gentleman will see that this is easily collected, and if it is \$5,000,000 I think it is worth while trying.

Mr. CRISP. I would say that it was the gentleman who suggested it, and I hope that his estimate as to the yield is correct.

Mr. SWING. Mr. Chairman, I move to strike out the last word. On Monday the distinguished majority leader, Mr. RAINEY, under unanimous consent to extend his remarks, inserted a compendium of State income-tax rates, and in introducing it into the RECORD this statement appears:

If a man happens to have an income of over \$5,000,000, he will pay 77 cents in income taxes out of every dollar that he makes, leaving only 23 cents out of his earned dollar.

I desire to correct that statement and protest against its repetition throughout the country in support of the cry that has been raised against my amendment on the ground that it is confiscatory. Obviously the statement of the gentleman is wrong, when we stop to examine it, and the gentleman from Illinois unwittingly lent his voice and influence to help out this cry against having those with immense incomes pay a just proportion toward the maintenance of the Government according to their ability to pay. Obviously, the highest rates proposed do not require any man to pay 77 cents out of every dollar that he makes, but only 77 cents out of every dollar that he makes in excess of \$5,000,000, which is a very different thing from what the gentleman is recorded as having stated.

Mr. RAINEY. Mr. Chairman, will the gentleman yield?

Mr. SWING. Yes.

Mr. RAINEY. The gentleman is correct about it, of course. The tables that I printed after that show what the facts are.

Mr. SWING. I knew the gentleman would insist upon a correction, and that he was unwittingly drawn into supporting the hue and cry that these rates are confiscatory. I ask unanimous consent to have extended in the RECORD as a part of my remarks a comparison between what various groups of taxpayers will pay under the war rates of 1918 and rates which are set forth in my amendment to the present bill. This table will show that the rates in the Swing amendment are on an average actually 10 per cent below the war rates on surtaxes, and even lower than that when the surtax and normal rates are combined, because in 1918 the normal rates were 12 per cent, while under the LaGuardia amendment they are only 7 per cent.

The CHAIRMAN. The gentleman from California asks unanimous consent to extend his remarks in the RECORD in the manner indicated. Is there objection?

There was no objection.

Mr. NELSON of Missouri. Mr. Chairman, will the gentleman yield?

Mr. SWING. Yes.

Mr. NELSON of Missouri. Can the gentleman give us some idea as to the amount of taxable income remaining in the brackets of \$100,000 and above?

Mr. SWING. For 1931 they have not yet been compiled, but for 1930, as I estimate them from published reports, there was approximately a billion and a half. I am told that that has shrunk about one-third for 1931.

Comparison of surtaxes paid under revenue acts

Net income	Rates		Amount tax paid		Amount 1932 taxes are below 1918 taxes
	1918	Swing amendment, 1932	1918	Swing amendment, 1932	
\$100,000	48	39	\$23,510	\$20,100	\$3,410
\$150,000	52	40	49,510	40,100	9,410
\$200,000	56	42	77,510	61,100	16,410
\$250,000	60	44	107,510	83,100	24,410
\$300,000	60	46	137,510	106,100	31,410
\$400,000	63	48	207,510	154,100	53,410
\$500,000	63	50	263,510	204,100	59,410
\$750,000	64	52	423,510	334,100	89,410
\$1,000,000	64	54	583,510	469,100	114,410
\$1,500,000	65	56	908,510	749,100	159,410
\$2,000,000	65	58	1,233,510	1,039,100	194,410
\$3,000,000	65	60	1,883,510	1,639,100	244,410
\$4,000,000	65	62	2,533,510	2,259,100	274,410
\$5,000,000	65	64	3,183,510	2,899,100	284,410
In excess of \$5,000,000	65	65			

Normal rates imposed in addition to the above surtaxes: 1918, 12 per cent; 1932, 7 per cent.

Therefore it is seen from the above that when we combine the surtax rates with the normal rates, the aggregate rates proposed in the pending bill for net incomes in excess of \$100,000 average fully 15 per cent below the war-time rates fixed for the same incomes in the revenue act of 1918.

Mr. PARKS. Mr. Chairman, I rise to a point of order. The sooner we get this bill passed and out of here the better it will be for the country. These gentlemen who come here and discuss something that does not pertain to the question under advisement ought not to take up the time. The gentleman from California has finished, and I do not want to raise a point of order against any particular man. I insist, however, that gentlemen ought to discuss the amendment.

The CHAIRMAN. The gentleman from Arkansas states the proper procedure with reference to amendments. A strict construction of the rules would confine debate to the amendment before the committee. The question is on the amendment offered by the gentleman from Georgia.

The amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 229, after line 8, insert a new section, as follows:

"SEC. —. POSTAL RATES

"(a) On and after the thirtieth day after the date of the enactment of this act and until July 1, 1934, the rate of postage on all mail matter of the first class (except postal cards and private mailing or post cards, and except other first-class matter on which the rate of postage under existing law is 1 cent for each ounce or fraction thereof) shall be 1 cent for each ounce or fraction thereof in addition to the rate provided by existing law.

"(b) Only 85 per cent of the gross postal receipts during the period the increased rate of postage provided in subsection (a) remains in force shall be counted for the purpose of determining the class of the post office or the compensation or allowances of postmasters or of postal employees of post offices of the first, second, and third classes. For the purpose of determining the commissions (as distinguished from the compensation and the allowances based thereon) of postmasters of the fourth class, only 85 per cent of the applicable cancellations, collections, and receipts during such period shall be counted."

Mr. CRISP. Mr. Chairman, this amendment produces a greater amount of revenue than any other amendment recommended by the committee. The committee sought diligently to try to avoid the necessity for recommending to you this postal increase. You will observe that we have made many recommendations centering on what are commonly called luxuries, but they do not produce the money. To



produce the money to balance the Budget we must have some commodity that will produce a lot of revenue. The committee was faced with three alternatives to produce this money. One was a cent tax on gasoline, which was estimated to yield \$165,000,000. Then there was a 2-cent tax on all bank checks, which was estimated to yield \$97,000,000. The third item that will produce money of any magnitude was to increase the tax on tobacco one-sixth, and I think we will all agree that tobacco now carries the heaviest sales tax of any commodity. The committee canvassed the situation, and finally decided as a temporary measure to meet the emergency it was better to increase the postage 1 cent on first-class matter.

I announced myself in committee as being ready to vote for anything. My State has a 6-cent tax on gasoline at the present time. I offered to vote for another 1 cent. I think every member of that committee will tell you that I have not considered either my district or my State in my attitude on this tax bill.

Mr. KELLY of Pennsylvania. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. KELLY of Pennsylvania. Some of the Members did not understand the provision as to the payment of salaries of postmaster of the first, second, and third class. Does the amendment provide for the use of this additional revenue in computing the salaries of postmasters?

Mr. CRISP. I am not a postal expert and my friend is, and, as the gentleman knows, I say that in perfect kindness. As I understand, this amendment was drafted by the Post Office Department.

Mr. KELLY of Pennsylvania. The gentleman understands that at the present time payments to postmasters are fixed by the receipts of the office.

Mr. CRISP. I understand the amendment is so drawn as to prevent postmasters from receiving any increased salaries by virtue of this increase.

Mr. KELLY of Pennsylvania. What about the cancellations in fourth-class offices?

Mr. CRISP. They do not get any benefit. They are not benefited by this increase.

Mr. McCLINTIC of Oklahoma. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. McCLINTIC of Oklahoma. How much money is it expected will be raised by this increase?

Mr. CRISP. One hundred and thirty million dollars.

Mr. McCLINTIC of Oklahoma. How much in the way of an increase on tobacco would be necessary in order to raise a similar amount?

Mr. CRISP. You would almost have to put tobacco out of business. It now has a tremendous tax on it. Let me repeat to my friend one of my favorite illustrations. On every pack of cigarettes you buy there is a 6 cents sales tax and there is a tax on every pound of tobacco that goes into the making of cigarettes. There is a \$3 tax on every pound of tobacco. To produce the \$57,000,000 it would be necessary to add an additional tax amounting to one-sixth and to produce \$130,000,000 you would have to raise it about three times.

Mr. McCLINTIC of Oklahoma. Could we not in some way put a portion of this additional tax on tobacco and then tax certain kinds of periodicals such as the Saturday Evening Post, mail-order catalogues, and other similar publications, so as to bring in that which would be needed to make up the deficit?

Mr. CRISP. I will say to my friend that the committee considered those things and we were worried over it, but finally we reached the conclusion in the committee that this was the wisest thing to do. Therefore we have brought it to you for your consideration.

Mr. MEAD. Mr. Chairman, your Committee on the Post Office and Post Roads at the very beginning of this session, after the Secretary of the Treasury and the Postmaster General had recommended increasing first-class postage from 2 to 3 cents, authorized me as their chairman to appear before the Committee on Ways and Means in opposition to such recommendation. I appeared before the committee and

urged them to leave the matter of revising postage rates with our Committee on the Post Office and Post Roads. The Ways and Means Committee at that time passed a resolution agreeing with the position taken by our committee. The Committee on the Post Office and Post Roads then, in keeping with an agreement which I had made with the Committee on Ways and Means, considered all the bills recommended by the department which would raise revenue. We reported about 10 bills to this House. Nine of them have passed and are now in the Senate. If those bills are enacted into law, we estimate that approximately \$20,000,000 in revenue will result. The Postmaster General secured an increase in parcel-post rates, which will yield \$7,000,000 annually, according to the department's estimate. An increase in parcel-post size and weights was also secured from the Interstate Commerce Commission, which will add \$5,000,000 to postal revenues.

Mr. UNDERHILL. Will the gentleman yield?

Mr. MEAD. Yes. I yield.

Mr. UNDERHILL. Of course I do not expect the impossible of the gentleman, but from what we have already heard from the other body with reference to passing postal legislation, does the gentleman have any idea that they will pass any of the bills the House has already passed under the recommendation of his committee?

Mr. MEAD. I will say to the gentleman that they have already acted favorably on two bills, both of which will not increase postal revenues.

Mr. UNDERHILL. They have already acted on two bills, but not bills reported by your committee of the House?

Mr. MEAD. They have not as yet reported on any of our bills.

Mr. UNDERHILL. The bills upon which they have acted will decrease the revenues rather than increase them, so there is not much hope that the bills reported by the gentleman's committee and passed by the House will be acted upon by the Senate.

Mr. MEAD. The Postmaster General has increased foreign postage, which will also add to the revenues of the department. I also understand from a statement he made before our committee that he intends to increase the rate on air mail, which will add some revenue to the department. All together these changes in postal rates will result in approximately \$35,000,000 of added revenue, but will in no way approach the present postal deficit. The chairman of your Committee on Ways and Means, before they considered this program, which includes an increase in postage rates, conferred with me and asked for my opinion. While I realize the committee had authority to go ahead and present this amendment to the House I appreciate the consideration accorded me by the distinguished gentleman from Georgia, the acting chairman of the committee.

I was one of the Members of the House who opposed the sales tax for I thought it was unjust and unwise to put a tax on food, clothing, medicines, and other necessities of life. Such a tax would further burden the poor. I said it would be better, of course, to put the tax on postage, but I also said that there is a danger in taking from the Post Office Committee that which has been its prerogative since the institution of government. Only on two occasions—in the War of 1812 and in the World War—has the Ways and Means Committee sought to impose a tax on the people by increasing postage rates. In the Constitutional Convention of 1787 this matter was brought to the floor on two occasions and both times it was defeated. Thereafter the precedent was established that the Post Office Department should be run for service and not as a revenue-producing agency of the Government.

In February, 1925, we sought to increase the revenues of the department by increasing the rate on postal cards, and we did this, raising the rate from 1 to 2 cents. The department estimated an increase in revenues of \$10,000,000 would result from this increase. We found, however, that we lost \$6,000,000 of the amount which had been received at the 1-cent rate.

[Here the gavel fell.]



Mr. MEAD. Mr. Chairman, I ask unanimous consent to proceed for five additional minutes.

Mr. CRISP. Mr. Chairman, I amend that and ask that the gentleman be given 10 minutes.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. MEAD. So, from our own experience in raising first-class postage rates, we found that it worked in the opposite direction. It decreased the volume and we lost revenue as a result. In a succeeding Congress we repealed the law, restoring the 1-cent rate on postal cards, and the volume is now gradually creeping back to where it was before we raised the rates.

Mr. ARNOLD. Will the gentleman yield?

Mr. MEAD. Yes; I yield.

Mr. ARNOLD. Does not the gentleman think that increasing the postal rate to 2 cents on postal cards was reflected by increased postage on first-class letters or sealed mail?

Mr. MEAD. There may be something in the statement the gentleman makes, but we have no tangible way of determining that amount. There is this to say, however, about increasing first-class postage from 2 to 3 cents: Many business houses throughout the country, in order to make their letters more effective, in order to increase reader interest, now use 2-cent postage instead of 1-cent postage. They are using sealed envelopes instead of unsealed envelopes. This may force some of them to use 1-cent instead of 3-cent postage.

Increasing the rates may drive them from 3 cents to 1 cent or from sealed to unsealed envelopes such as are now used for circular mail; in this way we will not only lose volume, but revenue as well.

Mr. ARNOLD. I do not think the gentleman wants to leave the impression that increasing the post-card rate to 2 cents meant a net loss in postal revenues of \$6,000,000.

Mr. MEAD. On that item there was shown a loss of \$6,000,000, but it may have resulted, as the gentleman indicates, in increasing postal revenues in some other classification. However, Congress restored the 1-cent rate and we are now receiving more revenue from this source.

Mr. PETTENGILL. Will the gentleman yield?

Mr. MEAD. Yes. I yield.

Mr. PETTENGILL. Will the gentleman state for the information of the committee what the estimated postal deficit is for this fiscal year?

Mr. MEAD. The deficit for 1931 is \$98,000,000, and I believe for the next year it will be somewhere in the neighborhood of \$150,000,000, but, anticipating that, your Post Office Committee has increased rates for special services and new services which, together with increases granted by the Interstate Commerce Commission and ordered by the Postmaster General, will tend to reduce the deficit.

This recommendation before us comes from the Ways and Means Committee. It has been recommended by the Secretary of the Treasury. It has been recommended by the Postmaster General, and in its defense we can only say it is a temporary measure. It will continue for only two years. The experience we may gain from it may prove valuable in the future. In accepting this proposal of the committee, we at least make an attempt to increase the revenues of the Government. It may be of temporary benefit, and then in two years' time, or on July 1, 1934, we will return to the 2-cent rate. At that time, I am informed, the tax on estates and inheritances will produce greater revenues.

Mr. UNDERHILL. Will the gentleman yield?

Mr. MEAD. Yes; I yield.

Mr. UNDERHILL. If the prophecy or the anticipation of the chairman of the Committee on the Post Office and Post Roads is borne out by the results and the users of the first-class mail will be driven to using the fourth-class mail, has the committee considered seriously or has there been any opposition before the committee to doing away with the franking privilege that costs eight and a half million dollars to send newspapers free within their counties? There

is an \$8,000,000 loss in that service. Has the committee also taken into consideration the fact that the Government is doing an insurance business at less than cost, and are they going to raise those rates? Has the committee taken into consideration that it is doing, through the parcel post, an express and freight business at less than cost, and are they going to raise those rates? Above all, are they going to raise the rates on newspapers, periodicals, magazines, and other publications that are continually criticizing Congress for spending \$550,000 on the franking privilege when they are working a racket that costs the taxpayers of the country \$94,000,000? [Applause.]

Mr. MEAD. I would say to the gentleman that parcel-post rates have already been increased by the Interstate Commerce Commission. Our committee, as I said before, has presented 10 bills, most of which apply to the very items that the gentleman has mentioned. So we have attacked this postal deficit in what we believe to be a scientific way. We feel that the bills we have reported will actually raise revenue because they apply to postal services in which we are now losing money and where we feel that slight increases will not be reflected in decreased volume.

I believe the Postmaster General, the responsible head of the Post Office administration, should make such recommendations as will in his judgment equalize postal costs. The Postmaster General has since the very beginning of his administration advocated increasing first-class postage rates.

He estimates the revenues will be increased upward of \$100,000,000. We are now in an emergency period, we must increase the revenues of the Government. By our defeating the sales tax, other taxes must, of course, be offered, and while I hold that our committee is the only committee that has the right to pass on postage rates, this is a tax necessary because of conditions and therefore we can not consistently object to it as we did when it was first suggested.

Mr. HASTINGS. Will the gentleman yield?

Mr. MEAD. I yield to the gentleman.

Mr. HASTINGS. How much does the Government lose on the second-class mail matter?

Mr. LEWIS. I can give the gentleman the figures.

Mr. MEAD. I will yield to the gentleman from Maryland.

Mr. LEWIS. I can give you the figures from the Post Office Department. At the end of June 30, 1931, the receipts from second-class postal matter was \$27,427,000. The expenditures were \$124,145,000, a shortage of \$96,624,000.

Mr. HASTINGS. Does not the chairman of the Committee on Post Offices and Post Roads think there ought to be an amendment, so that it would make each class in the Postal Service pay its expenses? In other words, ought not this amendment be framed so that second-class postal matter would pay the cost of the service?

Mr. MEAD. There is no doubt but that every class of mail ought to approximately meet its cost. But the figures given by the gentleman from Maryland are taken from the cost-ascertainment report. They are not the figures that would enable us to set up proper rates. The figures and costs used by the Interstate Commerce Commission for rate making are arrived at in a different manner.

[Here the gavel fell.]

Mr. TREADWAY. Mr. Chairman, as one member of the Ways and Means Committee, I wish to say that the report that the committee is making to-day has nothing to do with the merit of the proposition looking to a change of rates in the second, third, and fourth class postal revenue.

My colleague the gentleman from Massachusetts [Mr. UNDERHILL] has endeavored to bring that view into the picture, and so has the gentleman from Oklahoma [Mr. HASTINGS]. We are not attempting in any way, shape, or form to interfere with the jurisdiction of the Committee on the Post Office and Post Roads. The chairman of the Committee on the Post Office and Post Roads, the gentleman from New York [Mr. MEAD], has stated the case accurately. Originally the Postmaster General came before the Ways and Means Committee and we asked him to go before the Post Office Committee. Therefore, so far as the merits of the postal increase are concerned, this recommendation has



nothing to do with it, and, of course, we have no desire to interfere with the jurisdiction of the Post Office Committee. We appreciate the assistance being rendered our committee in our effort to bring before this House methods of securing additional revenue, and the chairman of the Committee on the Post Office and Post Roads, and I think the gentleman from Pennsylvania [Mr. KELLY] are both in accord with our desire to produce revenue. There has been no item in this whole program submitted to the House more against the real wish and will of our committee than this one. We appreciate the opposition that will be raised to this item and how far-reaching this item is.

Mr. UNDERHILL. Mr. Chairman, will the gentleman yield?

Mr. TREADWAY. Yes.

Mr. UNDERHILL. It is not my intent, and I doubt if it is the intent of others, to handicap or criticize this committee. My purpose is to bring before Congress and before the public the racket enjoyed at the present time by a few favored people.

Mr. TREADWAY. Whether or not there is any racket I do not know. That is a handy word to use in describing anything, either for or against. I do not know anything about any racket. All we know about is the racket that we have had in trying to get some revenue for the Government. This is a handy way to do it, not that we wanted to do it; because we recognize that this is an unpopular tax, just as much so as any we could put into the bill. It does increase the revenue by \$154,000,000, \$136,000,000 by this amendment, and \$18,000,000 referred to by the gentleman from New York [Mr. MEAD]. The only racket is the racket of the Ways and Means Committee to carry out your will in an endeavor to balance the Budget. We are not advocating this increase as a matter of justice or fairness or correctness, so far as the postal rates are concerned. We are asking you to vote this amendment into the bill in order that we can report back a balanced Budget with this item and various other items.

Mr. KETCHAM. Mr. Chairman, will the gentleman yield?

Mr. TREADWAY. Yes.

Mr. KETCHAM. Will the gentleman say then that the prime purpose of this is to increase the postage as a revenue measure and that it terminates by the provision of the act itself in two years' time as a revenue measure?

Mr. TREADWAY. As the chairman of the Committee on the Post Office and Post Roads has told you, it terminates July 1, 1934. It is an emergency matter pure and simple, in an effort on our part to help balance the Budget.

Mr. OLIVER of New York. Mr. Chairman, will the gentleman yield?

Mr. TREADWAY. Yes.

Mr. OLIVER of New York. Does the gentleman not think it would make it popular to put President Hoover's picture on this stamp?

Mr. TREADWAY. I will answer any question that is seriously intended.

Mr. DOWELL. Is this to balance the Budget in 1933?

Mr. TREADWAY. This will help.

Mr. DOWELL. Then why extend this beyond that time?

Mr. TREADWAY. This expires with all the other emergency items. It is not permanent law.

Mr. DOWELL. As I understand it, you will balance the Budget in 1933; why extend this tax to 1934?

Mr. TREADWAY. It is July 1, 1934, only. We expect that the taxes levied in this bill will balance the Budget at that time, not next year. That is out of the question.

Mr. DOWELL. This tax should not be levied at all. This amendment increasing postal rates should not be adopted, and I hope it will be defeated.

Mr. KELLY of Pennsylvania. Mr. Chairman, a little more than a year ago I stood in this place and made an argument against the proposal to increase first-class letter postage to 2½ or 3 cents. At that time I pointed out that such an increase is entirely unjustifiable from the standpoint of the Postal Service. I stated that it would tend to reduce the volume of this class of mail, when the great need

of the service is increased volume, which at the rate of normal business would in a few years eliminate the postal deficit.

I could make just as conclusive an argument to-day from that standpoint, but that is not the question at this moment. There is vital need for the enactment of a tax measure with provisions for national revenue sufficient to give assurance that there is to be raised approximately the amount to meet current expenditures.

On the previous occasion when I discussed this question I stated on the floor that not one Member of Congress would sponsor the proposal to increase letter postage as a Postal Service provision. That was proven true by the fact that not a single Member brought before the Committee on the Post Office and Post Roads a bill for that purpose. I am sure that the same feeling exists to-day, and yet many Members, like myself, will to-day vote for this provision as an emergency tax which will expire by limitation in 1934.

Twice before in our history Congress has imposed a 50 per cent tax on the letter-postage rate. During the War of 1812 and during the World War that course was followed. An opposite policy was pursued during the Civil War, for on July 1, 1863, the rate was reduced from 5 cents to 3 cents. When it was applied in the past it was strictly a war tax and was repealed at the earliest moment possible. The same course will be followed in the present instance by the terms of this amendment itself. Without that provision I should vote against this tax, and I am sure many others would do the same.

While I feel certain that the estimate of \$134,000,000 as the result of this emergency tax is too high, there can be no doubt that it will raise a substantial sum and involve no great expense in collection. Naturally it will be unpopular, just as will other features of this tax bill, for no tax is pleasant to the one who pays it. However, this provision is better than the alternatives from a tax standpoint, and that must be taken into consideration.

Now, Mr. Chairman, the Ways and Means Committee has stated that it is counting upon \$27,500,000 in additional postal receipts from postal measures of various kinds. For the information of the Members let me read the list of these sources and the action thus far taken and the revenues estimated. They are as follows:

H. R. 273. To provide an additional fee on money orders paid at an office (passed House).....	\$20,000
H. R. 6688. To amend rates on publications of third class (reported by committee).....	500,000
H. R. 8817. To provide for fees for entry of publications as second-class matter (passed by House).....	500,000
H. R. 8818. To modify the transient second-class rate of postage (passed by House).....	500,000
H. R. 9262. To make matter deposited in letter boxes subject to postage (passed by House).....	4,000,000
H. R. 10244. To fix the fees for registered mail (passed by House).....	7,000,000
H. R. 10246. To increase money-order fees (passed by House).....	1,250,000
H. R. 10247. To fix the fees for insured and C. O. D. mail (passed by House).....	2,500,000
H. R. 10494. To provide for notification cards sent to publishers (reported by committee).....	250,000
Increase parcel-post rates through Interstate Commerce Commission.....	7,500,000
Increase size parcel post through Interstate Commerce Commission.....	5,000,000
Increase foreign-mail rates.....	8,500,000
Total.....	32,520,000

Mr. Chairman, the total postal revenues expected from these various sources are \$32,520,000, which is \$5,000,000 more than calculated by the Ways and Means Committee.

[Here the gavel fell.]

Mr. MEAD. Mr. Chairman, I ask unanimous consent that the gentleman may proceed for five additional minutes.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. KELLY of Pennsylvania. Mr. Chairman, I submit that the record proves that the Post Office Committee has endeavored to work out plans which, with the least possible injury to the service, would increase postal revenues. We have not made the so-called deficit the central and domi-



nant thing, for, aside from certain justifiable slight increases, the one thing needed to wipe out the deficit is increase in the volume of mail to the point of maximum efficiency. The net deficit for 1931 was \$98,000,000, and more than half of it is due to the unprecedented fall in revenues. The increase in deficit over the previous year is \$10,000,000 less than the fall in revenues, which proves that the Postal Service is still absorbing expenses and that normal costs do not rise in proportion to revenues. You will find that 1932 will show the same thing. The increase in deficit will be less than the actual fall in revenues.

We are facing conditions never known before, for there has never been a time in the long history of the Postal Service when there has been such a decrease in receipts over so long a period as at present. Three years of normal receipts will show that there is no actual deficit in the Postal Service.

Mr. ARNOLD. Will the gentleman yield?

Mr. KELLY of Pennsylvania. Yes.

Mr. ARNOLD. The revenue received from first-class mail amounts to something like \$80,000,000.

Mr. KELLY of Pennsylvania. The cost ascertainment states that the gain in first class—that is, the difference between the apportioned costs and the estimated revenues, is about \$46,000,000 for 1931.

Mr. ARNOLD. Then we will add something like \$135,000,000 more a year by reason of this increase. Now, the users of air mail get their service at a cost to the Government—which is a direct subsidy—of something like \$20,000,000 a year. Does not the gentleman think it would be much more fair to the users of the mail of this country to increase the cost of the air mail service and not put an added rate on first-class postage?

Mr. KELLY of Pennsylvania. I will say that the loss on air mail, domestic and foreign, is about \$17,000,000 for 1931, and that is not a charge against the actual postal deficit. By act of Congress that charge is segregated along with the subsidy to the merchant marine, the cost of franked and penalty mail, free in county newspapers, free to the blind, and so forth. These are policies adopted by Congress and have been set aside from true postal expenditures.

Mr. ARNOLD. But it is the yearly cost, is it not, in the Postal Service. Therefore it seems to me we might increase the air mail receipts by increasing the rate.

Mr. KELLY of Pennsylvania. The air mail law provides that the rate shall not be less than 5 cents an ounce and the Post Office Department has authority to increase that rate.

Mr. McCLINTIC of Oklahoma. Will the gentleman state whether or not his committee has made an investigation to find out whether lower rates can be secured for the carriage of the air mail?

Mr. KELLY of Pennsylvania. Yes; we have gone into that thoroughly in connection with a hearing during the past three weeks.

Mr. McCLINTIC of Oklahoma. Has any progress been made along that line?

Mr. KELLY of Pennsylvania. Not as far as present contracts are concerned, but the route certificates issued by the Department contain provisions for periodical adjustments of the rates paid to contractors. Now, just a moment more. The inclusion of a 1-cent tax on the letter-postage rate will help to provide revenues which seem to be of vital necessity in this critical time. Only on that ground can it be justified. Included in this tax bill are high levies upon large incomes and inheritances. I voted for them in the belief that ability to pay should be the controlling motive in taxation.

Let us pass this tax bill at the earliest moment possible and then face the real problem. The unbalanced Budget which is in the forefront just now is not the disease; it is only a symptom. The disease is unemployment, and it is eating like a cancer into the national fabric. Eight million American workers are idle and 20,000,000 Americans are suffering because they are unable to purchase the commodities needed for health and welfare. Business is in a state of extreme depression. Communities have been bled white for

relief work and still the paralysis continues. Prices are below the cost of production, and capital, labor, and the public pay the penalty for such a condition.

America has lost \$50,000,000,000 during 1930 and 1931 simply through the loss of wages to labor and capital. That sum does not include the losses due to depreciation in securities and real estate.

To meet such a situation requires a declaration of war against the enemy. We are admitting the situation when we levy a 50 per cent tax on letter postage, which never has been assessed save in a time of war. Let us come to grips with the unemployment which menaces national safety and security. All the tax provisions we can write will not bring in revenues unless business is restored and able and willing workers are given an opportunity to earn a livelihood for themselves and their families. We should provide such a program of public construction that it will mean greatly increased employment and help start the wheels of industry in motion. By constructive action we can help to secure controlled production and substitute fair and proper cooperation for cutthroat competition.

Let us pass this tax bill and then bend every energy and pledge every resource to the great task ahead. [Applause.]

Mr. CRISP. Mr. Chairman, I ask unanimous consent that debate on this amendment and all amendments thereto close in 40 minutes.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. SIMMONS. Mr. Chairman, we are hearing to-day the same argument that we heard two weeks ago, that the Budget must be balanced, and, therefore, you must support the Ways and Means Committee and accept this tax. That statement was repeatedly made, in effect, regarding the manufacturers' sales tax. This committee defeated it. I have no apology to anyone for the part I took in bringing about that defeat. I would do it again to-day. [Applause.]

We are now told that we must balance the Budget, and, therefore, we must accept this tax increasing letter postage 50 per cent without regard to whether or not we think it justified and without regard to whether or not something else might be put in its place.

We now have a postal deficit, and that deficit enters into the general deficit which we expect to wipe out by balancing the Budget. Likewise, the question of the postal revenues enters into the amount that must be raised to balance the Budget. We are now discussing, in effect, revenues that practically will balance the postal deficit that contributes to the deficit in the Treasury.

We are now confronted with this situation. The first-class mail, as admitted by everyone, is being handled by the Post Office Department at a profit. It necessarily follows that second, third, and fourth class mail are handled by the Post Office Department at a loss; but instead of asking the postal service that the country is receiving and is being handled at a loss to stand this increase in taxes and rates, the Ways and Means Committee asks us in the name of balancing the Budget to further tax the profitable part of the post-office business and to exempt the unprofitable part.

I can see no reason why we should say to the users of first-class mail that they must pay increased cost for this service or more than the service costs the Government to perform, in order that we may not need to tax other postal services that the Government is performing at a loss.

I am opposed to this increase in postal rates on first-class matter. I am ready to vote with the committee to increase the rates in these classes of mail that are now, as admitted by everyone, being carried at a loss and allow the users of the mail to pay for the service they are receiving rather than charge the first-class mail users more than the cost of the service which the Government renders.

I think this is a fair statement. I believe we ought to defeat this amendment. The gentleman from Pennsylvania [Mr. KELLY] has shown you where the House has already approved a series of bills that will provide more



revenues than this amendment does. Why does the Ways and Means Committee reject revenue-raising proposals for the Post Office Department that the House has already approved, and come in here and offer to us methods for raising revenue that, admittedly, are objectionable throughout the country?

Mr. RAGON. Will the gentleman yield?

Mr. SIMMONS. Yes, sir.

Mr. RAGON. The subcommittee called on the Postmaster General to send us a report on those very things, and he sent us a report that this would bring in about \$134,000,000; in other words, he set out what each of these prospective increases would mean and then the increase to be derived, and then, in addition to that, I asked him if he thought we could make a flat increase of 25 per cent on all the different classes and the Assistant Postmaster General said we positively could not. The gentleman to whom I refer is Mr. Tilton, the Third Assistant Postmaster General, who has given us every cooperation.

Mr. SIMMONS. I understand, of course, that this proposed increase of postage rates, if accepted by the Congress, and if the users of first-class mail do not boycott that use, will increase the revenues. That is not what I am talking about. I am talking about the injustice of increasing rates where the service is now paying its way rather than increasing the charges for services that are now performed at a loss. I believe that the committee are increasing rates on the wrong class of postal services.

Mr. RANKIN. Mr. Chairman, I can not support this amendment.

In the first place, the deficit is not caused by the users of first-class mail. The deficit is caused by the large newspapers and magazines.

These magazines and newspapers that have been attacking and misrepresenting Congress, and especially the Hearst newspapers that have been so malicious in their abuse, are getting a "rake-off" that is shown here to amount in all to \$97,000,000 a year.

In all fairness, if we are going to raise postage rates, let us put the postage increase where it belongs. You are going to be required to have some moral courage before this Congress adjourns. This applies to all of us and we might just as well begin now.

Why, Mr. Brisbane, the chief propagandist of the Hearst papers, said the other day that Mr. Curtis, of the Saturday Evening Post, who is 82 years old and who is now wintering in Florida, made \$12,000,000 last year. The Saturday Evening Post, I am told, owns or controls the New York Evening Post, one of those slanderous publications that has been maligning and misrepresenting the Members of Congress who opposed the sales tax. Yet magazines and newspapers of this class are getting a rake-off or a bonus of \$97,000,000 a year.

Now, we can raise this money without interfering at all with the small publications. I agree with what was said here a while ago, that if we put this 3-cent stamp on here we ought to put Mr. Hoover's picture on it. [Laughter.] I want it to go down as a memento of the failure of this administration from an economic standpoint.

But, Mr. Chairman, this is not solving the question. It is utterly impossible to balance this Budget under present conditions and keep it balanced.

Only a few months ago this very question was before the British House of Commons, under the leadership of one of the greatest economists in public life to-day, Philip Snowden. They found, though, a measure which they thought would balance the budget. They even went to the country on it and were sustained after one of the bitterest, if not the very bitterest, campaigns in British history.

When they came back they found there was an overwhelming deficit, just as you will find next year. There was only one thing to do, and that was to expand the currency and to practically go off the gold standard. That is what we are likely to have to do before Congress adjourns if we do not expand the currency and bring about a reasonable share of prosperity. If you expect agricultural prices to

come back, if you expect the price of grain and cotton and other commodities to rise in value, if you expect labor to be well paid, if you expect the channels of trade to open up, we must turn aside from the beaten path, get out from under the influence of Wall Street, now in control of the Treasury Department, expand the currency of this Nation, as did Great Britain, and bring to the American people a degree of prosperity that they have not had for years. [Applause.]

I do not know that we can defeat this amendment, but I am not in favor of penalizing the people who are already penalized and at the same time let those escape who are continually maligning Congress, sending out propaganda through the public press at the expense of the taxpayers of the United States. I sincerely trust that this amendment will be defeated. [Applause.]

Mr. LAMNECK. Mr. Chairman and ladies and gentlemen of the committee, I happen to be a member of the Post Office Committee. I am on record at home and in the committee against this increase in postage. I am not here to criticize the Ways and Means Committee for suggesting this mode of raising revenue. But I want to call attention to the conditions existing in the postal rates. As has been stated, first-class postage made a profit last year of some \$45,000,000. Second-class postage lost \$96,000,000. Third-class postage lost \$23,000,000, and fourth-class postage about the same amount.

Under the second-class rate a publisher of a magazine that is classified as second class and weighs a pound is permitted to deliver that magazine to his customer in zone 1 for 3½ cents. A publisher of a magazine that is classified as a third-class publication, in which he receives nothing from his customer, is charged 1 cent for 2 ounces. In other words, he pays 8 cents to deliver the magazine to his customer, while the publisher of a second-class magazine has it delivered to his customer for 3½ cents.

If a person ships a parcel-post package that weighs a pound, he must pay 7 cents for its delivery. I ask you where there is any justice in that sort of an arrangement.

I claim that we should not let the publishers of magazines escape, and compel the taxpayers under this amendment to go down into their pockets and pay \$96,000,000, of which these publishers receive the benefit. It is wrong in principle, not fair to other men who are paying their share.

I am not going to vote for this amendment. I wanted to call attention to the situation in regard to these publications, for some publishers are getting the service for 3½ cents and other publishers have to pay 7 and 8 cents.

Mr. BALDRIGE. Mr. Chairman, will the gentleman yield?

Mr. LAMNECK. Yes.

Mr. BALDRIGE. Has any member of the Post Office Committee any amendment to recommend?

Mr. LAMNECK. The gentleman has heard the chairman of the committee and the ranking minority member.

Mr. BALDRIGE. They have not offered any amendment.

Mr. LAMNECK. I do not think so.

Mr. BALDRIGE. Is not there any amendment fixed and ready to be offered?

Mr. LAMNECK. I do not think so.

Mr. BALDRIGE. Then all this talk does not amount to much.

Mr. BURTNESS. Mr. Chairman, will the gentleman yield?

Mr. LAMNECK. Yes.

Mr. BURTNESS. I agree thoroughly with the gentleman. The question has already been asked by the gentleman from Nebraska [Mr. BALDRIGE]. What is the gentleman's view as to the remedy for this—what can we do with reference to it and not run the chance of a further deficit?

Mr. LAMNECK. I would make the publishers of magazines pay the cost of the service.

Mr. HASTINGS. Has the gentleman's committee at this session considered any bill to raise the rates on second-class matter and reported it to the House?

Mr. LAMNECK. No.

Mr. HASTINGS. Why have you not?



Mr. LAMNECK. The gentleman better ask the chairman of the committee.

Mr. PATTERSON. Mr. Chairman, I find myself in somewhat a different attitude toward this amendment from that just expressed by the gentleman from Ohio [Mr. LAMNECK], my colleague on the committee, who preceded me in speaking upon this amendment. I do not expect to support it, regardless of what committee it might come from. This is the most nefarious and iniquitous and outrageous amendment ever offered to a revenue bill in this House, and the way it comes up here, to be considered in a few minutes, when a matter like this should have had extended debate and hearings, is not right. It is brought up here in a few minutes to be passed as a measure by the House of Representatives and seeks to raise first-class postal rates 50 per cent. I call attention to how some of these great big newspapers whined because we tried to raise the surtaxes a short 5 per cent above what they were raised in the committee bill.

Mr. BALDRIGE. Mr. Chairman, will the gentleman yield?

Mr. PATTERSON. Not now. We remember how they talked about soaking the rich because we raised them 5 per cent, but in this they propose to raise the revenue on the ordinary people, the great mass of our people, who use first-class postage, by 50 per cent. This is something that goes to every home in the country. Not only that, but this is done at a time when those people, thousands of them in my section, are not able now to buy a 2-cent stamp, with the income they get from the farms, and I refer to people who can read and who wish to write letters. Of course, any revenue that the Treasury Department, backed up by the Wall Street bankers, want to put forward is always said to yield very high. But this will retard the use of the first-class mail, and will not yield as much as they say. I take the responsibility for saying that, after studying as I have matters like this before the Post Office and Post Roads Committee, I am thoroughly convinced that this will not yield the revenue it is said that it will. Not only that, but I was glad to see the distinguished gentleman from Pennsylvania [Mr. KELLY], although I am sorry to say that he takes the position he is going to support the amendment, point out one of the real causes of our trouble. You can try to balance the Budget all you please by laying more and heavier burdens, but you will defeat some of the very things that you want to help, because this will reduce the volume of mail in this country to a surprising degree, and, as the gentleman from Pennsylvania pointed out, what we need to-day is to increase the volume of mail. He pointed out another thing that is very interesting. It is said that if we do not balance the Budget, the country is gone. We recognize the importance of taking care of the expenses, and we have been trying to provide that revenue, but to press the life out of our people and business by such levies will leave us very much worse off and produce a reaction.

Mr. McSWAIN. If this amendment should be adopted, how many letters would a pound of cotton mail?

Mr. PATTERSON. A pound of cotton will mail three letters now, and it will mail only two after this goes through.

Mr. BALDRIGE. We have heard the gentleman from Mississippi [Mr. RANKIN], and the gentleman from Alabama [Mr. PATTERSON] viciously attack the sales tax.

Mr. PATTERSON. Yes; and this is just as vicious, and I have no apology to offer for attacking the sales tax. And this is equally vicious, and I am being consistent. I am opposing it, and I have opposed and voted for other amendments which the committee offered.

Mr. BALDRIGE. The chickens have come home to roost, and now you are facing something worse than the sales tax. What have you to offer in place of it?

Mr. PATTERSON. I will say to the gentleman, we have been suggesting and supporting substitutes such as large inheritance taxes, gift taxes, and taxes on business on the stock exchange. Our committee is studying now, and we have also passed certain legislation to take up the postal

deficit. We are working on other legislation, and we will bring in other legislation to help the situation, but it is not fair to put this tax on now. I shall only say here that these stock manipulators can not scare me by working a stock ticker. Their whole effort is to put the burden of taxation on the masses and I am against it and hope the amendment will be defeated. [Applause.]

The CHAIRMAN. The time of the gentleman from Alabama has expired.

Mr. WITHROW. Mr. Chairman, I rise to protest against cramming through this increased postage rate on the false assumption that the Budget must be balanced. In the name of the working man and the farmer, who are the users of first-class mail, and in the name of the small manufacturer and the small business man who, in these abnormal times, is dependent on the first-class mail service, I sincerely hope that this amendment will be defeated.

The handling of first-class mail has always been a source of profit to the Government—for years first-class mail has been helping to pay for the handling of all other classes. The users of the first-class mail service, and that means every person in the United States, have been paying more than their share for years, while such classes of mail as are used by the periodicals, for example, have resulted in a deficit for last year alone amounting to \$96,000,000.

To allow an increase of from 2 to 3 cents in the first-class rate, gentlemen, is to push thousands of our small manufacturers and jobbers out of business and into bankruptcy. The small business man can no longer afford to keep his salesmen on the road and thousands are still struggling along by keeping contact with their customers through the use of first-class mail. If you increase this postage rate, gentlemen, then you are directly responsible for the failure of thousands of our small business men—thousands of the little fellows who are barely able to get along now.

Experts have estimated that \$135,000,000 will be raised by reason of this increased postage. The Postmaster General says it may raise \$100,000,000. The Committee on Ways and Means says it will raise approximately \$35,000,000. Nobody knows how much money it will raise. In the few months I have been in Washington I have learned that every man in Washington is an expert and everyone who comes into my office claims he is an expert. That does not mean a thing to me. Your guess and my guess will be just as good as their guesses on this question.

In regard to this increased postage, six years ago the rate on postal cards was increased from 1 cent to 2 cents. The Treasury Department at that time said that it would raise \$20,000,000 as compared with \$10,000,000 at the 1-cent rate. The increase was put into effect and what happened? We found that the revenue collected was only \$6,000,000, or \$4,000,000 less than was collected when we had the 1-cent rate and \$14,000,000 less than was estimated. Then the 1-cent rate was promptly put back. That resulted in an increased use of postal cards, and the volume stepped up again to normal.

Likewise, at first the charge for an air mail stamp was 10 cents. That rate was cut 50 per cent, to 5 cents. And, gentlemen, we raised twice as much revenue as was collected by charging 10 cents per air mail letter. I realize that some of that volume was brought about by reason of opening up other air mail lines and developing them, but I say the one basic factor in realizing more revenue, gentlemen, was because this rate was reduced 50 per cent.

Now, gentlemen, we must take this into consideration: First-class mail attracts second-class mail; likewise, second-class mail attracts first-class mail. You strike at first-class mail and ruin its volume and you necessarily cut down the volume of second-class mail.

The increase in this tax will cut down the volume of all mail, and it will not yield as much revenue as has been estimated.

First-class mail is the only class of mail which can be used by the farmer and the workingman, and an increase in this rate of postage will be a direct hardship on the farmer and



the workingman. Gentlemen, we have already reached and passed the limit to which we can tax these people. To tax them further will spell disaster.

It would not be wise, and there is no necessity for more taxation this year. What necessity drives us to balance the Budget this year? Was there not the same necessity in 1931, when there was a deficit of \$903,000,000? Was there not the same necessity in 1932, when there was a deficit of \$1,711,000,000? The only reason for balancing the Budget that I have heard is the fact that Government bonds are selling below par; but Government bonds have been selling below par for a long time, and even that should not be a reason compelling enough as to drive us to place a still heavier burden of taxation on the farmer and the workingman.

It is true that Government bonds are selling below par but only about 5 per cent of our people own Government bonds. Our farmers and our workingmen and our unemployed are not able to own Government bonds, and I am not willing that the farmer and the workingman should be crushed and ruined in order that Government bonds shall again sell at par. The 5 per cent in this country who own bonds are not the real sufferers. The real sufferers are the 95 per cent who never did own bonds or who were forced to sell them, most of whom are in dire need of the bare necessities of life.

[Here the gavel fell.]

Mr. CELLER. Mr. Chairman, I shall vote for this amendment increasing the postage-stamp rate, because I feel the committee is in all justice entitled to the fairest consideration in offering this as a means of raising additional revenue. I do, indeed, vote for it, reluctantly. I vote for all taxes, reluctantly. But patriotism requires the raising of sufficient revenues to balance our Budget.

However, I want to call the attention of the members of the Post Office and Post Roads Committee to some other means by which additional revenue might be obtained and which will go far to make up the increased and increasing deficit of the Post Office Department.

There ought to be some means whereby an additional payment should be made upon a stamp called a nonlocal stamp. Certainly a letter that travels a short distance should bear a lower rate than a letter that travels a greater distance. Recommendations of that sort have already been made by the Postmaster General and, in my humble opinion, I commend the suggestion to the members of the Post Office Committee. It might be a means of raising additional revenue.

In some cases the Post Office Department pays very high rents whereas by owning the buildings savings could be effected. Many of the superannuated employees in the Post Office Department should be retired, thereby making for greater efficiency and the saving of money. I firmly believe that in the department known as the postal savings department there should be a means whereby depositors could deposit \$5,000 instead of the present limit of \$2,500.

The Government makes a gross of one-half of 1 per cent on all postal-savings deposits. The amount of moneys in the postal savings bank is now unprecedented. It is beyond one-half billion dollars. The depositor receives from the postal savings bank 2 per cent interest. The banks into which the moneys are redeposited must pay the Government, in return for the deposit, two and a half per cent interest. There is a gross profit, therefore, to the Government or to the Post Office Department of one-half of 1 per cent.

I venture the assertion, and I have the backing of the Postmaster General and the Director of the postal savings bank in this regard, if this amount were lifted to \$5,000 as the permissible amount there would be over \$1,000,000,000 in the postal savings bank and the gross revenue from that source might well, therefore, be doubled. Instead of having one-half of 1 per cent gross profit on one-half billion dollars, we would have a gross profit of one-half of 1 per cent on \$1,000,000,000.

Mr. COLE of Iowa. Will the gentleman yield?

Mr. CELLER. Yes.

Mr. COLE of Iowa. What effect would that have upon bank deposits?

Mr. CELLER. It would have no effect upon bank deposits, but would have a tendency to draw money out of hoarding. The money that goes in the postal savings bank does not otherwise go into any bank. Postal Savings is the greatest magnet to draw money from mattresses, socks, and hollows of trees. This has been proven time and time again. The Postmaster General has also requested this increase in the permitted amount from the present \$2,500 to \$5,000.

I have another recommendation to make that is rather unusual, but these are unusual times and we are facing an emergency. Why could not the Postmaster General have the right to use the gum side or the reverse side of stamps for the purpose of advertising? This may sound bizarre and unique and strange to you, but many countries use stamps for advertising purposes. France, Germany, and New Zealand, I am told, sell the marginal space on stamp sheets to private enterprises for advertising their commodities. Bavaria and Italy have doubled the size of their stamps and sold the additional space to private concerns for advertising purposes. For example, the Singer Sewing Machine Co. purchased and used space on Italian stamps.

Other countries have used the back of stamps for the printing of advertisements. Some New Zealand stamps have had on the back thereof advertisements, such as Beecham's pills, Sunlight soap, and other advertisements for clothing, coal, canned pickles, and so forth. Brazil, Salvador, Costa Rica, and Guatemala vie with each other in stamp advertising, particularly boasting that they raise the best coffee. Cancellation stencils are also used by various countries for advertising purposes. Great Britain uses the slogan that "British goods are best." Our own Government has often used this medium for slogans, such as "Use air mail. It saves time." "Join the Red Cross." "Buy Liberty bonds." "Address your mail correctly."

We have been using the mails for advertising and propaganda purposes ever since the days of Franklin. Franklin, the first Postmaster General of the Colonies, at the threshold of the Revolutionary War, changed his frank from "Free B. Franklin" to "B. Free Franklin."

We have often used stamps to educate our children on matters of great moment in the annals of the Nation. We advertised the Lindbergh flight with a stamp. We advertised the Edison invention of an incandescent lamp with a stamp. We have directed attention to various expositions held in various cities at various times by means of stamps. I have a stamp before me advertising the National Philatelic Exhibition held in New York in 1926. This was a purely private enterprise, unrelated to the Government. For many other purposes to which stamps are put and used, see recent volume by Sigmund I. Rothschild, published by Putnam's, entitled "Stories Postage Stamps Tell."

Stamps, therefore, having often been used for advertising and educational purposes, there is no reason why the Government could not get additional revenue therefrom. If the merchant has something to tell, let him tell it in part on a postage stamp, or on the margin or back thereof. Manufacturers of nationally advertised products would quickly avail themselves of this opportunity.

[Here the gavel fell.]

Mr. LAGUARDIA. Mr. Chairman, up to a few days ago we had a rather pleasant task as long as we were opposing taxes, but that brought with it certain responsibilities that we as legislators can not now escape.

The question now before us can not be considered as a postal matter at this time. Therefore all the discussion about the various classes of postal service is not germane now. This increase in postage is simply brought before us as an arbitrary, unpleasant, necessary source of revenue. It is the only source of revenue in this bill that will not cost a single penny to administer, and it is also one that can not be evaded.

Taking any one of these items which we have considered to-day, by and of itself, gentlemen, I will concede that it is irksome and unpleasant, but you must take this proposition and compare it with the other proposition which we had before us.



In this instance, what is the alternative? Either raising \$135,000,000 without any expense of administration or else putting an additional tax on gasoline or having a stamp tax on checks.

Mr. BACHMANN. Will the gentleman yield?

Mr. LA GUARDIA. No; I am sorry I can not yield.

It seems to me in the face of these alternatives, confronted with the dire necessity of raising revenue, there is little choice in the matter.

There has been so much said about the cost of second-class mail that I want to submit that, after all, these estimates are theoretical. They are simply arbitrary estimates made by the Post Office Department. As has been said, second-class mail stimulates first-class mail. Every class of mail contributes to the gross income. Second-class mail is an American institution which has done more to cement the country than any other one factor. I remember when I was a boy way out West, if it had not been for the second-class mail institution we would have had no magazines, papers, periodicals, and no reading matter out there at all.

I was on the Post Office Committee of this House years ago, and I may say if there is any opposition with respect to second-class mail matter, we have a legislative committee and we can consider it in a proper way. At this time the amendment before us is purely a revenue matter.

Now, I am willing to take my share of the criticism and responsibility of urging this one source of revenue. It is necessary at this time. It will not lessen the volume of mail at all.

Why, I received protests to-day, Mr. Chairman, from some of the very people who asked me to vote against a sales tax. To-day they were wiring me to vote against the postage increase. We can not do it all, and as I said before, having had the fun of tobogganing downhill, now we have got to drag the sled uphill. We must face the situation like men, and I am for the amendment proposed to the bill. [Applause.]

Mr. STAFFORD. Mr. Chairman, this is a practical question. Last year we received \$27,000,000 from second-class mail. It is proposed by the opponents to increase second-class postage 25 per cent, and all that would be added would be five and a half million dollars. From third-class mail we received \$58,000,000 last year, and it is proposed to increase that 25 per cent, and \$15,000,000 would be added from that source, or a total altogether from these two sources of \$20,000,000.

We have to find some means of raising over a hundred million dollars. We are at the crossroads of the question of whether we are going to balance the Budget. There is raised from the first-class postage \$335,000,000. An increase of 1 cent on letter mail other than drop letters is estimated to yield over a hundred million dollars.

Other countries have raised their first-class postage. Canada has a 3-cent letter rate; so has Great Britain, Germany, France, and other countries.

Let me say to these country Members, that this burden is going to be largely borne, not by the rural districts, but by the large mercantile centers, which contribute at least 75 per cent of the revenues of first-class postage. Let me emphasize again that this burden is on the commercial sections of the country, which contribute from 75 to 80 per cent of the first-class postage. The rural communities only contribute about 20 per cent. The industrial and commercial centers will bear the burden of most of this large additional revenue.

Now, what is the postal deficit? In 1930 it was \$98,000,000. In the last fiscal year it was \$146,000,000, a jump of \$50,000,000, and it is a conservative estimate with the decline of postal business that this present fiscal year it will be \$200,000,000.

It is fundamental in all economic propositions that each service should bear its own expense. Why, gentlemen, 20 years ago there was a bill to increase second-class mail postage recommended by the Postmaster General, and all the periodicals opposed it, all second-class publications opposed

it, and that proposal which was supported by President Taft more than anything else cost him his election.

It is easy enough to get up here and raise your voice against the Hearst papers and periodical publications, but you should realize that only 18 per cent of the second-class matter—newspapers and periodicals—moved by the mails, and 47 per cent by baggage cars, and 35 per cent by other modes of conveyance.

This is the only way to raise this additional revenue. The Postmaster General and his assistants say that this is the only practical way. It may cost me much for my advocacy, but after I voted and opposed the sales tax I believe that it is necessary in order to balance the Budget to support practical though unpopular proposals, and this is the only practical means of securing this large amount from the Postal Service.

As I have said, the burden of this increase of first-class postage is on the cities and not on the rural population. If other countries have found it necessary to increase the postal revenue by raising the first-class postage from 2 to 3 cents, why should not we do so in the face of a \$200,000,000 postal deficit for the present fiscal years. Let us rise to the occasion by putting duty first in the consideration of this troublesome question to make ends meet. [Applause.]

[Here the gavel fell.]

Mr. JACOBSEN. Mr. Chairman, I think I can prove to the gentlemen that the advance in first-class postage will not give us the increase in revenue that has been suggested. The third-class mail which comes to your desk is mostly mimeograph or multigraph mail. At least 50 per cent of the mail that comes to your desk is mail of this character. When I was a postmaster this was mailed for 1 cent. This was increased to a cent and a half for 2 ounces. The advertisers at that time said that if it cost them a cent and a half to mail this advertising they would mail it under the first-class rate, seal it, and pay 2 cents, then at least the people would read the mail instead of throwing it into the waste-paper basket. I venture to say that at least 50 per cent of the mail, and the gentleman from Wisconsin says 70 per cent, that comes from the big cities is advertising matter. They will drop back to a cent and a half.

I would not oppose this amendment if I thought that it would raise additional revenue. I venture to say that not less than 50 per cent of the letters that now go through the mail are advertising matter, such as mimeograph and multigraph.

These can go in unsealed envelopes for 1½ cents, and if the rate is raised to 3 cents, the advertiser who sends out these letters by the thousand and hundred of thousands will mail them at the 1½-cent rate.

My claim is that of every hundred letters mailed at least 50 of them would be sent at 1½ cents and would yield 75 cents, whereas the other 50 would at the 3-cent rate yield \$1.50, or a total of \$2.25 for the hundred letters that now bring \$2 revenue.

It can readily be seen that instead of bringing \$1 more the increase in postage rate would only be increased 25 cents per hundred.

The CHAIRMAN. The time of the gentleman from Iowa has expired. All time has expired. The question is on agreeing to the committee amendment.

The question was taken; and on a division (demanded by Mr. CRISP) there were—ayes 147, noes 63.

Mr. SCHAFER. Mr. Chairman, I demand tellers.

The CHAIRMAN. The gentleman from Wisconsin demands tellers. All in favor of ordering tellers will rise and stand until counted. [After counting.] Three Members have risen, not a sufficient number. Tellers are refused.

So the amendment was agreed to.

Mr. VINSON of Kentucky. Mr. Chairman, I offer the following committee amendment which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. VINSON of Kentucky: Page 93, line 15, after "year" and before the comma, insert: "after the taxable year 1933."



The CHAIRMAN. The question is on the amendment.

The amendment was agreed to.

Mr. VINSON of Kentucky. Mr. Chairman, I offer the following amendment which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. VINSON of Kentucky: Page 94, strike out lines 4 to 11, both inclusive, and insert in lieu thereof the following:

"(d) Net losses for 1930 or 1931: If for the taxable year 1930 or 1931 a taxpayer sustained a net loss within the provisions of the revenue act of 1928, the amount of such net loss shall not be allowed as a deduction in computing net income under this title."

Mr. STAFFORD. Mr. Chairman, will the gentleman explain that?

Mr. VINSON of Kentucky. Mr. Chairman, under existing law net losses may be carried over two years. Under the committee bill net losses could be carried over one year. With the amendments that have been adopted together with the one now pending, net losses are eliminated from being carried over at all. In other words, for the calendar years 1931, 1932, and 1933 net losses can not be carried over, but when 1934 comes net losses may be carried into 1935.

Mr. STAFFORD. So that the net losses have to be taken in the year when the losses occur?

Mr. VINSON of Kentucky. That is correct.

The CHAIRMAN. The question is on agreeing to the amendment.

The amendment was agreed to.

Mr. MCGUGIN. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment by Mr. MCGUGIN: Page 229, after line 8, insert the following:

"Every person, firm, or corporation operating a store or stores engaged in the business of retailing to the public groceries, tobacco, hardware, drugs, dry goods, clothing, automobile tires, meats, or household furniture, shall obtain from the Government of the United States an annual license, which license shall be obtained from the collector of internal revenue of the district where said store is operated."

Mr. VINSON of Kentucky rose.

The CHAIRMAN (interrupting the reading). Does the gentleman from Kentucky wish to interpose a point of order?

Mr. VINSON of Kentucky. Yes. I make the point of order that the amendment is not germane.

The CHAIRMAN. The Chair has heard enough of the amendment read to clearly develop its nature. The Chair sustains the point of order.

Mr. CRISP. Mr. Chairman, in the authority granted the Committee on Ways and Means to return to any part of the bill to offer amendments, we were not granted authority to go forward in the bill to consider any matter. There are some special taxes in title 5 on admissions, telegraph, and so forth, that I would like to dispose of this afternoon. I ask unanimous consent that the committee may offer committee amendments to title 5.

Mr. CELLER. That includes the admission taxes?

Mr. CRISP. Yes.

The CHAIRMAN. The gentleman from Georgia asks unanimous consent that the committee may submit amendments to title 5 of the bill this afternoon. Is there objection?

Mr. SCHAFER. Mr. Chairman, I shall object unless each individual Member has the same authority as the committee.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

Mr. SCHAFER. I object.

Mr. CRISP. Mr. Chairman, then I submit another unanimous-consent request which I think will meet the gentleman's objection—that we proceed to read title 5. That will give every Member an opportunity to offer amendments.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

Mr. CELLER. Mr. Chairman, reserving the right to object, the gentleman from Massachusetts [Mr. CONNERY] has

a very important amendment which he wishes to offer to the admissions-tax section. I hope the chairman of the committee will aid me in offering that amendment in the interest of Mr. CONNERY, who has been unavoidably detained in Boston to-day.

Mr. CRISP. I do not know anything about the amendment.

The CHAIRMAN. Is there objection?

There was no objection.

The CHAIRMAN. The Clerk will report title 5 of the bill.

The Clerk read as follows:

(2) A tax equivalent to 10 per cent of the amount paid on or after such date to any telegraph or telephone company for any leased wire or talking circuit special service furnished on or after such date. This paragraph shall not apply to the amount paid for so much of such service as is utilized (A) in the collection and dissemination of news through the public press, or (B) in the conduct, by a common carrier or telephone or telegraph company, of its business as such.

Mr. CRISP. Mr. Chairman, I offer a committee amendment.

The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 251, line 9, after "date," insert the following: "and before July 1, 1934."

Mr. CRISP. Mr. Chairman, the only effect of that amendment is to make this special excise tax on telegrams expire by operation of law on July 1, 1934.

The committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 251, line 18, strike out "such date" and insert in lieu thereof the following: "the fifteenth day after the date of the enactment of this act."

Mr. CRISP. Mr. Chairman, that is a part of the other amendment. It makes this provision apply on the fifteenth day after the date of the enactment of this act.

Mr. CROWTHER. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. CROWTHER. As a matter of information, would the language here refer to the leased-wire rates?

Mr. CRISP. I have some amendments to cover that proposition.

The committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer another committee amendment.

The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 251, line 20, after "date," insert the following: "and before July 1, 1934."

The committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 251, line 25, after "company," insert "or radiobroadcasting station or network."

Mr. CRISP. Mr. Chairman, the amendment explains itself. It simply exempts broadcasting companies.

The committee amendment was agreed to.

The Clerk read as follows:

(b) No tax shall be imposed under this section upon any payment received for services or facilities furnished to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia. The right to exemption under this subsection shall be evidenced in such manner as the commissioner with the approval of the Secretary may by regulation prescribe.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.



The CHAIRMAN. The gentleman from Georgia offers a committee amendment, which the Clerk will report.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 252, line 4, strike out the period and insert in lieu thereof a comma and the following: "nor upon any payment received from any person for services or facilities utilized in the collection of news for the public press or in the dissemination of news through the public press, if the charge for such services or facilities is billed in writing to such person."

Mr. CRISP. Mr. Chairman, that simply broadens the exemption. Under the bill as written certain press services, where they had leased lines, were exempted. There were many of the smaller newspapers which did not have these leased wires, and this is to give them the same exemption when the correspondents send in news.

Mr. WHITE. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. WHITE. Does that apply to radio stations in the same way?

Mr. CRISP. The amendment preceding that applied to radio stations.

Mr. WHITE. I know it did; but when there are leased wires, would the same condition obtain here?

Mr. CRISP. No; it would not. The radio stations were given the same benefits as to leased wires that were given to newspapers.

Mr. PATTERSON. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. PATTERSON. I understand this makes all news wires and news exempt.

Mr. CRISP. Yes. Where newspapers have correspondents around the country and they telegraph news in to their papers collect, that is exempt from paying the 5 and 10 cent tax.

Mr. PATTERSON. Does the gentleman feel that is necessary, when you take into consideration private wires?

Mr. CRISP. In my judgment, it is. However, people differ, and the gentleman, of course, has just as much right to his opinion as I have to mine. It has never been the policy of the Government to tax those news agencies that disseminated knowledge and information in the interest of all the people.

Mr. PATTERSON. Does the previous amendment put the broadcasting stations on a parity with the news services?

Mr. CRISP. When they have leased wires; yes.

Mr. RAGON. It applies where they put wires into a church, at a football game, or a baseball game. When the radio stations do that they incur a large expense, and this is for the purpose of relieving them of this tax.

Mr. PETTENGILL. Is it the intention of the committee that the last amendment exempts everything that is known as press wires?

Mr. CRISP. That is my intention, and the amendment was so intended.

Mr. PETTENGILL. Mr. Chairman, I ask unanimous consent that the amendment may again be reported for the information of the committee.

The Clerk again reported the amendment.

The committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The Clerk read as follows:

Committee amendment: Page 251, line 22, strike out all after "utilized" down through "(B)," in line 24.

Mr. CRISP. Mr. Chairman, this is simply a technical amendment which is offered in line with the amendment which the committee has just adopted.

Mr. SMITH of Idaho. Mr. Chairman, will the gentleman yield for a question?

Mr. CRISP. Yes.

Mr. SMITH of Idaho. Has any consideration been given to the fact that leased wires covering a long distance should have some special consideration? For instance, a broker's leased wire from New York to the Pacific coast would be quite expensive, and if they were not maintained might separate the eastern markets from the western markets.

Mr. CRISP. The only consideration given would be based on the price of the telegram itself. A telegram sent for a long distance has higher toll charges, and under the provisions of the bill, where the message is under 50 cents, the tax is 5 cents and when it is over 50 cents it is 10 cents.

Mr. SMITH of Idaho. Of course in the case of a leased wire it is generally not based on distance entirely.

Mr. CRISP. On a leased wire the tax is 10 per cent of the cost of the leased wire.

Mr. WHITE. And the gentleman's previous amendment takes care of exemptions of newspapers, the gentleman feels sufficiently in respect to all their messages?

Mr. CRISP. It is so intended.

The committee amendment was agreed to.

The Clerk read as follows:

(c) Any person making a refund of any payment on which tax under section 701 has been collected may repay therewith the amount of tax collected on such payment, and the amount of tax so repaid may be credited against the tax under any subsequent return under section 702.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 253, after line 24, insert a new section, as follows:

#### "SEC. 704. REGULATIONS

"The commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this part."

Mr. HAWLEY. Mr. Chairman, I would like to ask the chairman of the committee why the last word in the amendment, "part," should not be "subsection"?

Mr. CRISP. The legislative expert advises me he did not think that was right. This is a part of this subtitle.

Mr. HAWLEY. This refers to rules and regulations to be made for the enforcement of subsection (c).

Mr. CRISP. I will say to the gentleman from Oregon that this is title 5, miscellaneous taxes, and it says, "Part I. Tax on telegraph, telephone, radio, and cable facilities," and this amendment gives them authority to make rules and regulations to collect the tax provided in this Part I, and this is just identifying that portion of the bill.

The committee amendment was agreed to.

The Clerk read as follows:

#### PART II—ADMISSIONS TAX

##### SEC. 711. ADMISSIONS TAX

(a) Paragraph (1) of section 500 (a) of the revenue act of 1926, as amended, is amended to read as follows:

"(1) A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription, to be paid by the person paying for such admission; except that in case the amount paid for admission is less than 25 cents, no tax shall be imposed. An equivalent tax shall be collected on all free or complimentary tickets or admissions to a wrestling match, prize fight, or boxing, sparring, or other pugilistic match or exhibition and the tax shall be on the amount for which a similar seat or box is sold at the said match or exhibition. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is less than 25 cents."

Mr. CRISP. Mr. Chairman, I offer a committee amendment. It is just one amendment, although there are two things involved in it.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 254, line 10, strike out "25 cents" and insert "46 cents." Page 254, line 19, strike out "25 cents" and insert "46 cents."

Mr. CRISP. Mr. Chairman, this is an amendment in which the House has been much interested. The effect of the committee amendment is to remove from any admission tax any admission where the cost is 46 cents or less.

The effect of the amendment is to lose \$50,000,000 from the bill as brought in, making all admissions over 25 cents pay a tax.

Responsive to what they believed to be the will of the House in this respect, the committee has recommended to you this amendment, and we have sought the best we could



to try to make up the revenue lost by the enlargement of the exemption price.

Mr. PATTERSON. Mr. Chairman, will the gentleman yield to me?

Mr. CRISP. Yes.

Mr. PATTERSON. I think most of us are in sympathy with this amendment, but I want to ask the gentleman whether school football matches, and so on, are exempted from the payment of this tax or would they be included?

Mr. CRISP. Where there is any profit they would have to pay the tax, but the price for practically all of the school entertainments is less than 46 cents. If it is more than that, in this emergency I do not think they are penalized if they pay 5 cents to their Government to balance the Budget.

Mr. WRIGHT. Will the gentleman yield?

Mr. CRISP. I yield.

Mr. WRIGHT. I am curious to know how the committee arrived at the figures 46 cents instead of 45 cents or 50 cents or 40 cents.

Mr. CRISP. I can answer the gentleman. If you put the price 47 cents or 48 cents, they might reduce the price of admission so as to escape the tax. Therefore, we left this gap in there of 46 to 50 so as to prevent them from doing that. If you said 50 cents, they might reduce the price to 49 cents and not pay any tax.

Mr. McCORMACK. Will the gentleman yield?

Mr. CRISP. I yield.

Mr. McCORMACK. I might say that I had previously served notice I intended to submit an amendment exempting admissions up to and including 50 cents, but the committee amendment is perfectly agreeable and I think meets the entire situation. I have talked with representatives of the industry who came to me as a result of the notice I had given, and they are perfectly satisfied with the committee amendment.

Mr. ARENTZ. Do I understand the gentleman to say that admission to football games and baseball games, where the proceeds go to the university or high school, are exempt, or not exempt?

Mr. CRISP. Under the present law, they are exempt. Under this law they would be taxed.

Mr. JOHNSON of Texas. I understand the amendment to the present bill does not exempt high schools.

Mr. CRISP. High schools are exempt.

Mr. LaGUARDIA. I think it is only fair to say that we expect that the 50-cent movie houses to be sports enough to charge 50 cents, so that the Government can get the tax.

Mr. JOHNSON of Texas. I want to say to the gentleman that I have had some criticism of the bill for its failure to exempt admission fees to athletic events of colleges and universities.

Mr. CRISP. So have I; to every feature of it. [Laughter.]

Mr. JOHNSON of Texas. I spoke to the acting chairman of the committee yesterday about this matter. I would like to ask the gentleman if it would seriously affect the committee's program if exemptions should apply to colleges that receive admissions from athletic games and such receipts are used solely for the support of athletics in those institutions?

Mr. CRISP. Personally, I think the bill ought to stand as it was provided in the first place, 25 cents exemption. It is broad, spread over the whole country, and is not burdensome; but in deference to what we deem to be the wishes of the House, we agreed on this amendment. I do not believe university or college athletics, where they charge a large admission, ought to be exempt.

Mr. BOILEAU. How about admissions to agricultural fairs?

Mr. CRISP. They are exempt, as under the present law.

Mr. TREADWAY. Will the gentleman yield to me?

Mr. CRISP. I yield.

Mr. TREADWAY. I think there is a little confusion in the mind of Members in reading the paragraph and in knowing what the old exemption was. We have, as I understand it, taken up the old exemption list, now in the law, the paragraph applying to admissions, putting a tax on admis-

sions, in games held by colleges, and the Military and Naval Academies.

Mr. CRISP. That is correct, and high schools and secondary schools are exempt. But we thought the universities and colleges, including Annapolis and West Point, should pay the tax.

Mr. EATON of Colorado. You have placed the tax on all free or complimentary tickets or admissions to a wrestling match, prize fight, boxing, sparring, or other pugilistic match or exhibition, but you have not put them on complimentary tickets to theaters or baseball games.

Mr. CRISP. If gentlemen will wait until that section is read, they will find that an amendment will be offered. We have an amendment making them all taxable.

The CHAIRMAN. The question is on the committee amendment.

The question was taken, and the committee amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 254, line 10, strike out all after the period down to and including the period in line 16 and insert in lieu thereof the following:

"In the case of persons (except bona fide employees, municipal officers on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted."

Mr. CRISP. Mr. Chairman, the effect of this is to tax all complimentary admissions to these entertainments where a person has had a complimentary ticket given him, except bona fide employees, municipal officers on official business, and children under 12 years of age. They are exempted from paying the tax. The committee felt that people who were given complimentary admission tickets were fortunate, and that while taxing others we should compel these to at least pay the amount of the tax to the Government.

Mr. WHITE. I wonder if the gentleman would mind inserting in there members of the press as well?

Mr. CRISP. I must stand on what the committee has recommended.

The CHAIRMAN. The question is on agreeing to the committee amendment.

The amendment was agreed to.

Mr. CELLER. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. CELLER: Page 254, line 16, before the word "amount," strike out the period, insert a semicolon, and add: "Provided that in the case of legitimate spoken drama, if the amount paid for admission is less than \$3, no tax shall be imposed. As used in this subdivision, the term 'legitimate spoken drama' means a spoken play, whether or not set to music or with musical parts or accompaniments, which is a consecutive narrative interpreted by a single set of characters, all necessary to the development of the plot, in two or more acts, the performance consuming more than 1 hour and 45 minutes of time; but such term does not include a revue, burlesque, or extravaganza."

Mr. CELLER. Mr. Chairman, this amendment was to be offered by our colleague from Massachusetts [Mr. CONNERY], but he was compelled to leave for Massachusetts, and he asked me to present the amendment in his stead. We offer it most seriously. The amendment has been very difficult to draft. We attempt to take out of the committee admission-tax provisions the spoken drama. The present law taxes the legitimate drama on admissions above \$3 at the rate of 10 per cent. I have consulted the legislative counsel, and he has advised me that the verbiage of the Connery amendment just offered is the exact verbiage of an exception put into the 1926 revenue act which you adopted. Unfortunately the amendment was lost in the shuffle in the Senate. I am sure most of the members of the Ways and Means Committee are in sympathy with this amendment. I ask that no heavy hand be placed upon the drama. I



think you will all agree with me that there is no greater vehicle for carrying cultural and educational messages to the great mass of our people than the drama. Life is nowhere better expressed than in the theater. There we see the mirror held up to nature; there we see ourselves as others see us. One could go on in this strain for a long while, but I am sure I need not dwell longer in that respect. Suffice to say that if we give motion-picture privileges, certainly we should do no less for the spoken drama. For example, most of the theaters in New York are closed. Now you oppress with extra burdens of taxes those remaining open. In 1929 we raised by taxes on prize fights, sports, games, and the theater about \$4,000,000. That was reduced in 1931 to about \$2,000,000. It will be less than \$1,000,000 this year. It is probable that the theaters will contribute less than \$500,000. Under the present act they are exempt when the admissions are under \$3. Five hundred thousand dollars is not very much to take out of this bill. By doing so you will be giving a boon to drama. It most assuredly needs help—not taxes. You will not exempt by the wording of this amendment such performances as the Ziegfeld Follies, the Earl Carroll Vanities, or George White's Scandals, or any burlesque or vaudeville performance, but you will take care of productions like Maude Adams and Otis Skinner in the Merchant of Venice, plays like Cyrano de Bergerac, and all the serious productions. If you pass the bill as the committee has drawn it, you will deal a deathblow to the drama beyond question. They can not be taxed any further.

Daily we read in the newspapers of the large theatrical organizations going into the hands of equity receiverships or bankruptcy.

The drama is the art of widest appeal. Older nations than ours, realizing to the fullest this important fact and seeing in it a potent instrumentality for the enlightenment of its masses, have nurtured and encouraged, by subventions and subsidies, the native drama. We, a younger civilization, have yet to learn this. Nowhere outside of the United States is the theater or the opera taxed. We seem to hurt where we should help. We tax where we should pay and encourage.

Mr. Frank Gillmore, representing the Actors' Equity Association, testified before the Ways and Means Committee in part as follows:

Beyond stating that the employment of actors and actresses has fallen away more than 50 per cent in the last two years I will not stress the economic side of the argument. Others who are here will speak on that.

I venture to suggest to you gentlemen that the stage is worthy of your consideration and of your encouragement, since it has given to the world and is still giving a culture which is precious in the extreme. The English-speaking peoples have a rich heritage in the writings of Shakespeare, as have the French in Molière. Both these men were actors. Let us suppose for the sake of argument that the Parliament of Queen Elizabeth or of King James the First had taxed the theater of Shakespeare out of existence. Then the dramatist would have been certainly muted. Oh, yes; he might have written a few more sonnets, and, without enthusiasm, knowing they would never have been produced, two or three more plays. What would have been the ultimate result of this legislation? You very gentlemen who sit here to-day, with your fine vocabularies and rich quotations, would have been poorer, for whether you are always conscious of it or not, the phrases and word combinations of Shakespeare drip from your lips and help make your speeches the memorable things that they are.

We all admit, I think, the wisdom of Shakespeare. It is my hope that you will take his advice as he has so clearly given it in the second act of Hamlet. After seeing the players, and saying good-bye temporarily to them, Hamlet turns to the chamberlain and says:

"See the players well bestowed. Let them be well used; for they are the abstract and brief chronicles of the times; after your death you had better have a bad epitaph than their ill report while you live."

The CHAIRMAN. The time of the gentleman from New York has expired.

Mr. CRISP. Mr. Chairman, I like the spoken drama, and, if I may be permitted a personal reference, I have the kindest feeling for those engaged in entertaining the public. My grandfather and grandmother and uncle and aunt were Shakespearean actors. Naturally, my sympathies are with these splendid people. I can see no reason why a 50-cent

admission should be taxed and a two or three dollar admission should be exempted.

This discrimination is a matter of great difficulty to administer. I realize the plight of the legitimate drama; and I repeat, I love it. But their trouble is because of the competition of the movies, the talkies, and the expense. To-day when a troupe travels over the country it must pay railroad fares, hotel bills, freight on the scenery; and all of that is expensive. At the same time you can send from Hollywood, Calif., a very delightful play in a box—a film—for \$2. Unfortunately for the spoken drama, it is up against this proposition, just as many splendid American workmen are to-day out of work because of machinery.

I hope the amendment will not be adopted.

The CHAIRMAN. The question is on the amendment offered by the gentleman from New York.

The amendment was rejected.

Mr. EVANS of California. Mr. Chairman, I offer an amendment.

The CHAIRMAN. The gentleman from California offers an amendment, which the Clerk will report.

The Clerk read as follows:

Amendment offered by Mr. EVANS of California: On page 254, line 19, after the semicolon, add the following:

"Provided, That nothing in this act shall be construed as requiring any tax on admissions to any show, exhibition, performance, or game held or conducted by or as a part of the Tenth International Olympiad to be celebrated in the county of Los Angeles, State of California, from July 30, 1932, to August 14, 1932, both inclusive."

Mr. EVANS of California. Mr. Chairman and gentlemen of the committee, I have discussed the nature of this amendment—which is clear from its reading, I hope—with the acting chairman of the committee, and I do not believe he opposes it. I have also discussed it with the majority floor leader of the House and he tells me he is of the opinion that the law as it now is would not tax these admissions.

The Tenth International Olympiad is being held in the city of Los Angeles this year. It is entirely a nonprofit exhibition of athletic events by athletes from the whole world. The State of California has appropriated through its legislature the sum of \$1,000,000 to help finance this great event. The county and city of Los Angeles have likewise made large contributions.

I am sure the members of the committee would not wish to tax an exhibition of this kind, and I understand it has the acquiescence of the members of the committee.

Mr. DICKSTEIN. Will the gentleman yield?

Mr. EVANS of California. Yes.

Mr. DICKSTEIN. Can the gentleman tell me what the admission fee will be?

Mr. EVANS of California. I am sure I can not tell the gentleman from New York. A great many of the tickets have already been printed and distributed in foreign countries in the way of invitations; that is to say, they are complimentary tickets.

May I say, Mr. Chairman, that this Congress authorized the admission of these participants from foreign countries at this session without customs duties.

Mr. TREADWAY. Mr. Chairman, the amendment offered by the gentleman from California did not come to the attention of the Ways and Means Committee. At the same time, as one of the members of the committee, I feel very certain that had it been brought to our attention there would have been no opposition to its adoption. I can not see how it could possibly be objected to.

Mr. RAGON. Will the gentleman yield?

Mr. TREADWAY. Yes.

Mr. RAGON. Did I understand the gentleman to say the committee would not have opposed this amendment?

Mr. TREADWAY. I certainly do not think the committee would have opposed it.

Mr. RAGON. I can not see how the committee could help opposing it if they are going to tax every Christian college in this country in connection with their football games and their baseball games.



Mr. TREADWAY. I will withdraw my reference to the Ways and Means Committee and speak purely as a Member. My thought is this, Mr. Chairman: That this is an international event, taking place but once in this country. I believe we have not had the privilege of entertaining international athletes in this country for a great many years.

Mr. BACHMANN. If the gentleman will permit, this is a non-profit-sharing venture to begin with.

Mr. TREADWAY. I was going to refer to that. The same attitude in reference to tariff matters was taken when the athletes coming over here to participate in the games at Lake Placid, N. Y., during the winter were given the privileges of the port, and all of their paraphernalia were excluded from any customs duties. This is the same principle.

While Los Angeles happens to be the place where this gathering is to be held, the country itself is the host of athletes from all countries of the world. It is an historic event that has come down since the ancient Grecian games. It seems to me we can do no more than to gladly welcome these people, allow them to take back the paraphernalia they bring in, and at the same time not tax their admission receipts. It is not a profit-sharing matter. It is purely an international matter which happens to be held in this country; and the greater hospitality we can show these people, the better it will be for the general welfare of our own athletes and the relationship of our country to other countries.

Mr. DICKSTEIN. Will the gentleman yield?

Mr. TREADWAY. Yes.

Mr. DICKSTEIN. Does not the gentleman know there is a charge in the foreign countries when we go to see the games over there?

Mr. TREADWAY. I have no knowledge whatsoever of the relationship with the foreign countries. Of course, there is an admission charge. I am not saying there is not an admission charge over there as well as here, but the gentleman from California [Mr. EVANS] has simply asked that, as a matter of international courtesy, admissions be not taxed. I think the gentleman's amendment is very proper, and as one Member of the House, not as a member of the Ways and Means Committee, I shall vote for it.

Mr. RAGON. Mr. Chairman, I do hope and trust we do not at this period in the tax bill drop our guard. There is not anyone in this House who likes sports better than I do. There is not anyone that would rather be in attendance upon the Olympic games than myself, but it is falderol when you talk about international comity in connection with these games. The people who are going to see these games will be American citizens. It is true international athletes will be there, but they will be duly compensated for their pleasure as well as their performance.

Mr. TREADWAY. They are all amateurs.

Mr. RAGON. Amateurs, it is true, but they are sent there by organizations. They will come there at no expense to themselves and they will have to be admitted free as participants.

What we need is money, and if we are going to exempt this great sporting event, that will attract hundreds of thousands of people, then certainly we ought to be consistent and exempt the hundreds of thousands of people in this country that attend the football games, the baseball games, and the polo games, and especially athletic contests of the Naval Academy and the Military Academy, which are supported out of the Treasury of the United States.

Mr. BACHMANN. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. BACHMANN. This is only one isolated affair. This is not a regular affair that is held annually. Your football games are held every fall, but this is one isolated affair that takes place every four years.

Mr. RAGON. Do not take up all my time.

Mr. BACHMANN. I am pointing out the difference to the gentleman.

Mr. RAGON. I grant the gentleman that is true; and you may say it is isolated, but so will the Sharkey-Schmeling fight be an isolated affair, and so will it be an international

affair. Do you want to say to the Madison Square Garden Corporation that we will exempt admissions there because, perchance, Schmeling is a German, representing the German Government, and Sharkey is an American, representing the American Government?

Mr. BACHMANN. That is a profit-making venture while this is not.

Mr. RAGON. If this is not a profit-making business so far as admissions are concerned, why do you charge admissions?

Mr. BACHMANN. Because of the expense involved in holding it there.

Mr. RAGON. Then let us go a little further and exempt all admissions to the international polo games and international golf and tennis matches and such things.

Mr. EVANS of California. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. EVANS of California. May I say to the gentleman from Arkansas that this affair only lasts about two weeks?

Mr. RAGON. I understand that.

Mr. EVANS of California. It is an international affair and is something that has been worked up for the last 10 years. This is the first time within some 20 years that this country has been honored with these games, and not one dollar can go into any private pocketbook, but, on the contrary, the State of California is contributing \$1,500,000 by reason of the fact that we are being honored in California by having these events. One-half, or a large portion of these games, have already been held as winter sports at Lake Placid. They paid no admission tax. So there should not be an admission tax here, because no one can get one cent of profit or gain out of this event.

Mr. RAGON. If that is the case, then they should not charge admission.

What I am objecting to, in the first place, is breaking the morale of this sustained march we are making here toward successful passage of the tax bill, and if we are going to drop our guard on this, then let us drop it on the Sharkey-Schmeling fight. The Chicago exposition is another thing I would not want to see exempted.

Mr. BLANTON. Mr. Chairman, I believe in treating all athletic exhibitions of every kind in the same way without any preference. We have already shown preferential treatment to these athletic participants who are coming from foreign countries over here. We have exempted them from getting passports. We did not require passports of them, but we permitted all of their trainers and servants, all of their friends and members of their families to be admitted without any passports whatever. And none of them are to be taxed in any way whatever.

Mr. EVANS of California. Will the gentleman yield?

Mr. BLANTON. Yes.

Mr. EVANS of California. May I say that when the last event was held over there, these very same courtesies in toto were extended to our people while over there.

Mr. BLANTON. Our people who went there to those countries had to have passports.

Mr. EVANS of California. No; not a single one.

Mr. BLANTON. Our participants who competed in the events did not have to have passports, but each and every American who went over there to see the sports had to get a passport. They are the people I am talking about—the ones who go to see the sports. It is not the participants in the games who are taxed, it is the people who are enjoying the events. We are not taxing any of the athletes. Our good friend from New York, whose rich constituents will cross the country in airplanes—what is a little tax to such people who cross the United States, or even go to Europe, to see such sports? If you put a tax of a hundred times this amount, they would still go, just as they would pay \$50 for a good seat at a ringside of a prize fight.

Mr. HARDY. I want to say to the gentleman that many of these people will be college students.

Mr. BLANTON. Yes; there will be a lot of rich college alumni, who have been out of college 40 years, but are still interested in these big events. They are now in big business and are willing to pay for their entertainment. There will



be men there from all over the United States, men who go to the same entertainment when it is pulled off in Europe, and they ought to pay the tax.

Mr. EVANS of California. I am sure the gentleman does not wish to place this event in the same category as a prize fight.

Mr. BLANTON. No; because it will be even more entertaining. I want to say that not a penny of this tax will come out of any of the athletes who come from foreign countries to compete. They are our guests. They will receive most hospitable treatment. They were not required to get passports either for themselves or for any of the parties accompanying them. This tax will be paid only by the people who go long distances to see these sports. They are able to pay and ought to pay. I would favor this tax even if these sports were to take place in my home city or anywhere else in my own State.

Mr. RAGON. Would it not be just as reasonable to exempt people going to the Chicago exposition?

Mr. BLANTON. The people who will go to the Chicago exposition, to championship prize fights, to the national world championship series of baseball between the American League and the National League, or to any other national sporting event, ought to be willing to pay this little tax in helping their Government to balance its Budget, and to preserve the financial integrity of the United States. And they must pay it.

Much headway is now being made in passing a proper revenue bill—one that will balance the Budget, and yet will not place a burden upon the backs of people who are unable to bear it.

Our uncompromising fight made here has forced out of this bill all taxes that the people were unable to bear. There will be no taxes upon any foods of any kind. There will be no taxes upon any clothing or wearing apparel of any kind. There will be no taxes upon any agricultural implements or machinery that our farmers must have to make their crops. There will be no Republican sales tax that our multimillionaire editor, who owns his big newspapers all over the United States—Mr. William Randolph Hearst—thought he would put over with his royal junket through Canada last fall, but which he failed to cram down the throat of this Congress. There will be no stamp tax on bank checks, which would have denied to people of small finances the privilege of paying their accounts with small checks, and would have caused more "hoarding" than President Hoover could have checked with any renewed sleight-of-hand campaigns. There will be no tax upon admissions to picture shows under 45 cents, so that people of limited means can still enjoy relaxation without having to be taxed for it.

And in conclusion, Mr. Chairman, let me say that without going beyond the boundaries of a revenue bill strict and proper, one provision of this bill will bring into the Treasury at least \$42,000,000 in revenue from foreign oils produced in foreign countries with peon labor, and at the same time benefit the independent oil industry of the United States, and put back to work a hundred thousand idle heads of families who sorely need it.

The CHAIRMAN. The time of the gentleman from Texas has expired. The question is on the amendment offered by the gentleman from California.

The question was taken; and on a division (demanded by Mr. EVANS of California) there were—ayes 31, noes 121.

So the amendment was rejected.

The Clerk read as follows:

(c) Section 500 of the revenue act of 1926, as amended, is amended by adding at the end thereof the following subdivision:

"(e) The exemption from tax provided by subdivision (b) (1) (A) shall not be allowed in the case of admissions to wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions. The exemption from tax provided by subdivision (b) (1) shall not be allowed in the case of admissions to any athletic game or exhibition the proceeds of which inure wholly or partly to the benefit of any college or university (including any academy of the military or naval forces of the United States)."

Mr. LaGUARDIA. Mr. Chairman, I move to strike out the last word. Will not the section (e) give us a great deal

of confusion in the administration of this law? Is it the intention of this section to exempt a tax on admissions to intercollegiate games?

Mr. CRISP. Mr. Chairman, those are taxable, and the Treasury Department says that this provision will assist them in administering the law.

Mr. LaGUARDIA. We have had a great deal of trouble in so-called exhibitions for charitable purposes. Personally in some instances I have interceded to obtain exemptions. I must confess that in many instances the department was justified in their attitude that there had been abuses. Will this section correct the abuses?

Mr. CRISP. Yes. The object of this is that there can not be exemptions, and to aid the Treasury in enforcing the law.

The Clerk read as follows:

(d) Subsections (a) and (c) shall take effect on the fifteenth day after the date of the enactment of this act.

Mr. CRISP. Mr. Chairman, I offer the following committee amendment, which I send to the desk.

The Clerk read as follows:

Committee amendment offered by Mr. CRISP: Page 255, after line 23, insert a new subsection as follows:

"(e) Effective July 1, 1934, section 500 (a) (1) of the revenue act of 1926, as amended by subsection (a) of this section, is amended by striking out 'less than 46 cents' wherever appearing in such paragraph, and inserting in lieu thereof '\$3 or less.'"

Mr. CRISP. Mr. Chairman, the object of this amendment is that in this bill we are now considering we levy an admission tax where the charge is over 45 cents. Under the terms of this bill it expires on July 1, 1934. Under existing law to-day there is a charge on admissions over \$3. This amendment simply provides that when this admission tax charged on 46 cents expires by law, the old law again becomes effective as to a tax on admissions over \$3.

The CHAIRMAN. The question is on agreeing to the amendment.

The amendment was agreed to.

The Clerk read as follows:

#### PART III—STAMP TAXES

##### SEC. 721. STAMP TAX ON ISSUES OF STOCK, ETC.

(a) Subdivision 2 of Schedule A of Title VIII of the revenue act of 1926 is amended to read as follows:

"2. Capital stock (and similar interests), issue: On each original issue, whether on organization or reorganization, of shares of stock, or of certificates of profits, or of interest in property or accumulations, by any corporation, or by any investment trust or similar organization (or by any person on behalf of such investment trust or similar organization) holding or dealing in any of the instruments mentioned or described in this subdivision or subdivision 1 (whether or not such investment trust or similar organization constitutes a corporation within the meaning of this act), on each \$100 of par or face value or fraction thereof, 5 cents: *Provided*, That where such shares or certificates are issued without par or face value, the tax shall be 5 cents per share (corporate share, or investment trust or other organization share, as the case may be), unless the actual value is in excess of \$100 per share, in which case the tax shall be 5 cents on each \$100 of actual value or fraction thereof, or unless the actual value is less than \$100 per share, in which case the tax shall be 1 cent on each \$20 of actual value, or fraction thereof.

"The stamps representing the tax imposed by this subdivision shall be attached to the stock books or corresponding records of the organization and not to the certificates issued."

Mr. CRISP. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Page 256, after line 1, insert a new section, as follows:

##### "SEC. 721. STAMP TAX ON ISSUES OF BONDS, ETC.

"(a) Subdivision 1 of Schedule A of Title VIII of the revenue act of 1926 is amended by striking out '5 cents' and inserting in lieu thereof '10 cents.'"

"(b) Subsection (a) shall take effect on the fifteenth day after the date of the enactment of this act.

"(c) Effective July 1, 1934, such subdivision 1, as amended by subsection (a) of this section, is amended by striking out '10 cents' and inserting in lieu thereof '5 cents.'"

Mr. CRISP. Mr. Chairman, under existing law there is a tax of 5 cents a hundred on the original issue of bonds. This amendment increases that tax from 5 cents to 10 cents until July 1, 1934, an emergency proposition to try to get money,



The amendment further provides after July 1, 1934, that the tax shall be reduced back to 5 cents a hundred, as it is now.

Mr. BRIGGS. How much is this estimated to bring in?

Mr. CRISP. This and the next one making increases on the original issue of stock is estimated to bring in \$13,000,000.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Georgia.

The amendment was agreed to.

Mr. CRISP. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Page 256, line 16, strike out "5 cents" and insert in lieu thereof "10 cents."

On lines 17 and 18, strike out "5 cents" and insert in lieu thereof "10 cents."

On line 21, strike out "5 cents" and insert in lieu thereof "10 cents."

On line 23, strike out "1 cent" and insert in lieu thereof "2 cents."

The amendment was agreed to.

The Clerk read as follows:

(b) Subsection (a) shall take effect on the 15th day after the date of the enactment of this act.

Mr. CRISP. I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment by Mr. CRISP: Page 257, after line 6, insert a new subsection, as follows:

"(c) Effective July 1, 1934, such subdivision 2, as amended by subsection (a) of this section, is amended by striking out '10 cents' wherever appearing in such subdivision and inserting in lieu thereof '5 cents,' and by striking out '2 cents' and inserting in lieu thereof '1 cent.'"

The amendment was agreed to.

The Clerk read as follows:

#### SEC. 722. STAMP TAX ON TRANSFER OF STOCKS, ETC.

(a) Subdivision 3 of Schedule A of Title VIII of the revenue act of 1926 is amended to read as follows:

"3. Capital stock (and similar interests), sales or transfers: On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the shares or certificates mentioned or described in subdivision 2, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation or other organization, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such share, certificate, interest, or rights, or not), on each \$100 of par or face value or fraction thereof, 4 cents, and where such shares or certificates are without par or face value, the tax shall be 4 cents on the transfer or sale or agreement to sell on each share (corporate share, or investment trust or other organization share, as the case may be): *Provided*, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited nor upon the return of stock loaned: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation or other organization the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, share, interest, or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding \$1,000, or be imprisoned not more than six months, or both."

Mr. RAGON. Mr. Chairman, I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. RAGON: Page 258, line 2, after "Provided, That," insert "in no case shall the tax imposed by this subdivision be less than one-fourth of 1 per cent of the selling price, if any, of such shares, certificates, or rights: *Provided further*, That."

Mr. McCLINTIC of Oklahoma. Mr. Chairman, will the gentleman yield for the purpose of offering a substitute?

Mr. RAGON. Yes.

Mr. McCLINTIC of Oklahoma. I offer the following amendment, which I send to the desk.

The Clerk read as follows:

Amendment offered by Mr. McCLINTIC of Oklahoma as a substitute for the amendment offered by Mr. RAGON: Strike out the words "one-quarter" and insert "one-half," and the following:

"*Provided further*, In no case shall the tax imposed by this subdivision be less than one-half of 1 per cent of the selling price of such shares, certificates, or rights and the amount assessed shall be paid by the agent handling such transaction."

Mr. O'CONNOR. Mr. Chairman, I make the point of order that the amendment offered is not a substitute, but an amendment to the amendment in the third degree.

The CHAIRMAN. Does the gentleman from Oklahoma desire to be heard on the point of order?

Mr. McCLINTIC of Oklahoma. Mr. Chairman, it is my object to offer it as a substitute for the pending amendment.

The CHAIRMAN. Will the gentleman withdraw it for a moment. The Chair is of the opinion that it is not a substitute as now offered. I think the gentleman can perfect it.

Mr. McCLINTIC of Oklahoma. I will ask permission to strike out the last part of it and let the substitute go to the figures of one-half.

Mr. O'CONNOR. I still press my point of order that that does not correct the fact that it is an amendment rather than a substitute.

Mr. McCLINTIC of Oklahoma. Mr. Chairman, I ask unanimous consent to withdraw my substitute temporarily.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. RAGON. Mr. Chairman, this is a matter about which there has been much discussion. I think I am safe in saying there is no feature of the tax bill that has been given more consideration and about which there has been more investigation made than this particular item in the bill.

Apparently it provides a very bountiful place where we can harvest some revenue, and after an investigation, which I personally happen to know extended over a month's time, these rates were adopted by the committee. I say to you frankly that any higher rate than this will simply "kill the goose that lays the golden egg."

There is no one who would be more disposed to go in and give these people a heavy tax than myself, but I will say to you that a tax of one-fourth of 1 per cent on the transfers of stock on the New York Stock Exchange is about as high a tax as should be levied. I use the New York Stock Exchange as an illustration because there you will find larger sales and larger transfers of stock than you will find on the exchanges anywhere in the world.

I have heard it stated many times—and I thought myself it was true at first—that this tax would yield, at one-fourth of 1 per cent, \$150,000,000, but when you come to investigate it you find that in 1931 the total financial transactions on the New York Stock Exchange was \$31,000,000,000, and that would have yielded, at one-fourth of 1 per cent, including all sales on that exchange, \$80,000,000.

In order to be sure about the amount of revenue the subcommittee the other night called from New York a representative of the Federal reserve bank and also two gentlemen, one of them the counsel and the other the economist of the New York Stock Exchange. We discovered that night that, based upon the amount of business they did in the months of January and February, that if there was a continuance of business at the same rate this year, our yield in taxable volume on the New York Stock Exchange, in place of being \$31,000,000,000 would only be \$19,000,000,000.



I asked those gentlemen when they returned to New York City—we had to send for them hurriedly, which prevented them from preparing for the conference—to send me a statement of the volume of business they did this past month; that is, the month of March. Accordingly yesterday they sent me an estimate of \$1,100,000,000 based on the first 26 days of this month. If you average that with the months of January and February that will reduce their actual volume of business which will be transacted this year to \$17,000,000,000. The result was we thought we had some pretty pickings there and we thought we would be justified in basing an estimate of a return of \$125,000,000 on the returns of the New York Stock Exchange, the Curb Exchange, and the various stock exchanges throughout the country, as well as private transactions; but when we ran across this tremendous reduction in the volume of business transacted we were compelled, of course, to readjust our figures from \$125,000,000 to \$75,000,000, and since I received that telegram I feel we are justified in reducing it further.

Mr. CELLER. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. CELLER. The present law, as I understand, is 2 cents on a share. The original committee suggestion was to double that to 4 cents, and now you make it one-fourth of 1 per cent. That is equivalent to 12½ per cent. On a share of \$100, the present law would involve 2 cents; under the committee's first suggestion it would be 4 cents; and under the committee's present suggestion, one-fourth of 1 per cent, it would be 25 cents, or twelve and one-half times 2.

[Here the gavel fell.]

Mr. RAGON. Mr. Chairman, I ask unanimous consent to proceed for five additional minutes.

The CHAIRMAN. Is there objection?

There was no objection.

Mr. CELLER. So the change you now suggest would make the tax twelve and one-half times the amount of the tax at the present time?

Mr. RAGON. I do not know the percentage of increase, because I have not figured that. Let me explain these facts, and then I will be glad to answer questions. The effect of the rate, as the gentleman has suggested, is this: That on stocks having a market value of less than \$16 the 4 cents would apply. Above that you would have your one-fourth of 1 per cent.

Now, gentlemen, that applies also to short sales. In other words, in effect, you are making, under this proposed amendment of one-fourth of 1 per cent, an assessment on all sales. Now, due to the peculiar characteristics of a short sale—that is, a man is supposed to buy to-day and delivery is to be made to-morrow—you get it two ways, with the result you have one-half of 1 per cent on what is called a short sale.

Mr. CELLER. In addition, you have the 4 cents.

Mr. RAGON. You do not have it if it is above \$16, but if it is below \$16, your 4-cent rate obtains.

Mr. CELLER. I mean on short sales.

Mr. RAGON. Yes; the same thing applies. If the short sale is of a stock with a value of less than \$16, the 4-cent rate applies.

Mr. VINSON of Kentucky. But you never have the two taxes.

Mr. RAGON. No; the 4 cents applies on one class and the one-fourth of 1 per cent on the other.

Mr. WOODRUFF. Will the gentleman yield before he leaves that point?

Mr. RAGON. Yes.

Mr. WOODRUFF. The gentleman gave us some very interesting figures as to the volume of business done by the New York and other stock exchanges there, and I would like to know if the gentleman has any information regarding the volume of business done by all the stock exchanges in the United States?

Mr. RAGON. I think the gentleman will find that the New York Stock Exchange will cover about 80 per cent of it.

Mr. LaGUARDIA. About 85 per cent of it.

Mr. RAGON. Perhaps 85 per cent of all the stock-exchange business, including the exchanges in the different cities.

Mr. WOODRUFF. Do I understand the figures the gentleman has given the committee are the figures contemplated by a review of the transactions on all of the exchanges rather than on the New York Stock Exchange alone?

Mr. RAGON. Yes. I think there are 44 different stock exchanges in this country.

Mr. BLACK. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. BLACK. Did the men representing the stock exchange before the gentleman's subcommittee indicate what effect, if any, this would have upon the unemployment situation?

Mr. RAGON. No; they did not do that—the men who opposed this—the fact of the business is I told them there was not any use opposing it and the only thing we were interested in was a reliable estimate as to the revenue we would be able to get.

Mr. FULLER. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. FULLER. What does the gentleman estimate this tax will produce?

Mr. RAGON. Between \$65,000,000 and \$75,000,000.

Mr. FULLER. Based on just the report the gentleman had from New York, or is that for the entire Nation?

Mr. RAGON. I think it will be \$75,000,000 from the entire Nation.

Mr. JONES. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. JONES. Did the committee give consideration to imposing a larger tax in the case of a speculative short sale than the tax levied in the case of an actual transaction with a delivery of the stock?

Mr. RAGON. The gentleman means a sort of penal assessment?

Mr. JONES. Yes.

Mr. RAGON. We thought one-fourth of 1 per cent both ways would hit them hard enough.

Let me suggest in this connection that here is the danger with which you are confronted: It is a very easy matter to tax volume of business in this connection, and it may be just as legitimate business as you can find transacted on the New York Stock Exchange, because there are any number of men who do business on small margins. For instance, they will take advantage of one-eighth of a point rise, and upon that one-eighth may depend what they expect to be their entire profit in the matter. If you make this too high, you will certainly in that instance practically do away with the profits that would be made by a man dealing upon such a narrow margin.

[Here the gavel fell.]

Mr. McCORMACK. Mr. Chairman, I ask unanimous consent that the gentleman's time may be extended five additional minutes.

The CHAIRMAN. Is there objection to the request of the gentleman from Massachusetts?

There was no objection.

Mr. McCORMACK. In the practical operation of the committee amendment, so far as short selling is concerned, the tax would be the equivalent of one-half of 1 per cent, would it not?

Mr. RAGON. Yes.

Mr. O'CONNOR. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. O'CONNOR. The gentleman will recall that the other day I asked if the same tax was going to be applied to cotton and grain exchanges. Of course, this amendment only applies to the stock exchanges.

Mr. RAGON. It applies to all transfers of stock.

Mr. O'CONNOR. I was assured by the gentleman and also, as I understood, by the gentleman from Georgia that



the same tax would be applied to all commodities sold on cotton or grain exchanges.

Mr. RAGON. I do not think I assured the gentleman of that, although I may have in the rush we have had here assured him of the same rate.

Mr. O'CONNOR. That is a matter that can be figured out if you get a memorandum of sales.

Mr. RAGON. We have increased that 400 per cent, I think it is, and we will take that up in just a minute, because it is coming up right after this matter, and I suggest we delay our discussion of it until that time.

Let me suggest this, gentlemen. Not only are you liable to reduce your taxable volume by making this too high, but you are liable to drive this business to foreign exchanges. This was the fear that the New York Stock Exchange men had the other night. If you made this rate too high, they feared you would drive the stock business to Toronto or to London. They also advised us that the New York Stock Exchange had lost a considerable volume of business to the Chicago Stock Exchange that only had the Federal rate of 2 cents per \$100 par value. The New York Stock Exchange has a rate of 4 cents imposed by the State of New York, and then they have this additional rate that will be imposed by the Federal Government.

Mr. O'CONNOR. The gentleman will recall that the State of New York also has a rate of tax—

Mr. RAGON. I have just made that statement.

So I think we are approaching, so far as the New York Stock Exchange is concerned, a place we would not want to approach; that is, where we would tax them to such an extent we would drive away the business from the exchanges of this country.

Mr. THATCHER. Will the gentleman yield?

Mr. RAGON. Yes.

Mr. THATCHER. As I understand the operation of this provision, if a corporation has shares of stock and say the selling value is \$16, the tax will be 4 cents a share, and if the selling value or the par value should be \$1 a share, as would be the case in many corporations, it would still be 4 cents a share.

Mr. RAGON. Yes.

Mr. THATCHER. Is not that somewhat inequitable?

Mr. RAGON. Yes; I think there is a little inequity involved there, but you can not hit it in any other way and hit it right, because the size of the stock is rather inconsiderable so far as the volume of the transaction that a man wants to make is concerned.

Mr. THATCHER. And the only question is whether or not you should put on a flat rate.

Mr. RAGON. I will say to the gentleman that we considered that matter thoroughly.

Now, let me say this before my mind gets away from it. I think I have made as impartial an investigation as any one could make. The gentleman from Mississippi [Mr. COLLIER], asked me to do this, when we began the consideration of the revenue bill, and then the gentleman from Georgia [Mr. CRISP], put it on my shoulders and assigned an expert to help me after he became active chairman. We have given it the most careful consideration and study, and I say to you frankly, do not write anything into this that was not written by the committee.

Mr. FULMER. I would like to ask the gentleman if this applies to the grain and stock exchange?

Mr. RAGON. There will be an amendment offered to that increasing the rate.

Mr. O'CONNOR. Will the gentleman tell us why the transactions on the cotton and grain exchange should not be on the same basis as applies to the stock exchange?

Mr. RAGON. One is an exchange for commodities, and the other is—well, it is an exchange for stock.

Mr. O'CONNOR. The grain and cotton exchanges in New York do not deal in the commodities, but they deal in futures.

Mr. RAGON. The biggest cotton exchange in the world is in New York City.

Mr. O'CONNOR. Yes; but it does not deal in cotton, it deals in memorandums and futures.

Mr. RAGON. I am talking about the cotton exchanges in New York, New Orleans, and Chicago, and they deal in cotton and cotton futures; of course actual transactions in cotton and other commodities are exceedingly small.

Mr. VINSON of Georgia. Let me say to the gentleman that I am prepared to offer an amendment to tax transactions on the commodity exchanges 10 cents a hundred. Under the present law it is 1 cent.

Mr. O'CONNOR. And under the present proposition it is 25 cents.

Mr. RAGON. So it is on the little fellow that transfers the stock back in the country towns. Now, I want to say that I only used the New York exchange as an illustration.

Mr. O'CONNOR. Does the gentleman think that the Chicago exchange deals in grain? It deals in memorandums.

Mr. RAGON. It deals to some extent in grain.

[Here the gavel fell.]

Mr. McCLINTIC of Oklahoma. Mr. Chairman, I offer the following substitute for the pending amendment.

The Clerk read as follows:

Substitute amendment by Mr. McCLINTIC of Oklahoma to the committee amendment: In lieu of the language of the committee amendment, insert the following:

"Provided, That in no case shall the tax imposed by this subdivision be less than one-half of 1 per cent of the selling price of such shares, certificates, or rights, and the amount assessed shall be paid by the agent handling such transaction."

Mr. O'CONNOR. Mr. Chairman, I make the point of order that that is not a substitute, but an amendment to the amendment.

The CHAIRMAN. The Chair overrules the point of order.

Mr. McCLINTIC of Oklahoma. Mr. Chairman, in the beginning I want to say that I am in accord with the action of the committee in offering an amendment for a tax on short sales of every kind, but it was my thought that possibly the committee had not considered one phase of the situation, and I respectfully wish to bring that to your attention in the endeavor to raise more money by such an amendment.

The gentleman who preceded me has called attention to the estimate which is that his amendment will raise about \$65,000,000. When you take into consideration that on some days the amount of sales on our stock markets amount to over \$2,000,000,000, it seems to me that this House ought to go on record at this time in favor of amendments that will increase the revenue and at the same time discourage speculation. Not only is that true, but over in the Senate hearings it was developed that the bears, or a large portion of the bears who were raiding the markets of this country were foreigners. Therefore, I have added to this amendment the language that the agent who is handling the transaction shall be liable for the amount of the tax.

Mr. CELLER. Mr. Chairman, will the gentleman yield?

Mr. McCLINTIC of Oklahoma. Yes.

Mr. CELLER. Is the purpose of the gentleman's amendment to prevent the short selling on the commodity and stock exchanges?

Mr. McCLINTIC of Oklahoma. Not to prevent it, but to make it pay a sufficient amount of revenue so as to discourage the practice of engaging in short selling for the reason that this method always has a certain bearing upon the law of supply and demand and brings about unnatural conditions to the extent that hundreds of institutions throughout the Nation are wrecked every year because individuals engage in that sort of business.

Mr. CELLER. Does the gentleman's amendment also put an extra burden upon legitimate hedging or insurance?

Mr. McCLINTIC of Oklahoma. I do not agree with the gentleman. My amendment would cause every sale amounting to \$100 to pay 50 cents.

Mr. CELLER. That would include not only speculation, but those sales which the Department of Agriculture and the Farm Board encourage.



Mr. McCLINTIC of Oklahoma. I am dealing in stocks. The subject the gentleman has brought to my attention is handled by an amendment that will be offered later. I am trying to take care of stocks and at the same time to take care of this situation that has been brought about by foreign raids, having in mind that if they are participating on our different boards of trade, the agents who handle the business for them ought to be charged with the responsibility of collecting the amount of the tax.

Mr. CELLER. But the gentleman's amendment would go a great way toward discouraging short sales on the stock exchanges.

Mr. McCLINTIC of Oklahoma. It would probably deter many of those who ought not to participate in that sort of business, thereby saving their assets to the extent that they would not be bringing down crashes on different communities that we have witnessed lately.

Mr. CELLER. The gentleman is familiar with the Supreme Court decision in the Child Labor case, which says we can not use the taxing power to prevent a practice which to some might seem obnoxious. Would not the effect of the gentleman's effort to charge a tax on short sales be unconstitutional?

Mr. McCLINTIC of Oklahoma. I do not believe this amendment would in any way interfere with an individual's right to engage in this class of business if he so desired, but it might have a tendency to keep a large number of individuals who ought not to participate in the business of short sales from entering the market for that purpose. For this reason I am hoping that we can raise a sufficient amount of revenue at this time to take care of anything that would be lacking in the amendments already adopted.

During the discussion of the so-called sales tax I made the statement that I would introduce an amendment for the purpose of taxing short sales. At that time I did not know that it was the intention of the committee to offer an amendment that is now pending. It is not my desire to do anything that would in any way interfere with the action of the committee, as I realize that they have labored in a most strenuous manner for the purpose of balancing the Budget, and I wish to congratulate the distinguished gentleman from Arkansas for the speech he has made on this subject and to say that I am in accord with his desires; also, that if the offering of my amendment will in any way jeopardize the committee's proposal I will be glad in the interest of harmony to withdraw the same, as I am very anxious to have this bill include a provision that will tax short sales.

Mr. LaGUARDIA. Mr. Chairman, I know many Members are greatly interested in establishing this system of taxation, and I plead with the Members to realize and understand the opposition that we have been having for many years in writing such a tax into law, not to disturb the committee amendment, as explained by the gentleman from Arkansas [Mr. RAGON]. Many of us have been working for years on this proposition. I know that the opponents of the tax would welcome amendments to-day which would throw our plan out of balance and out of gear. I absolve absolutely the gentleman from Oklahoma [Mr. McCLINTIC] from any such intention. I know that he is sincere in his efforts, but let me say to the gentleman that we must give the exchanges an opportunity to adjust themselves to this tax. Later on, after we see how it works—it is so novel, so untried—then we may tax a little higher, perhaps. Let me say to the gentleman from Oklahoma, as was stated by the gentleman from Arkansas [Mr. RAGON], that many of the operations are within a small margin. Besides the State tax, traders must pay brokerage commission. For instance, stocks that sell from \$1 to \$9.99 per share pay a brokerage fee of \$7 per hundred shares, and our tax on those hundred shares would be \$2.50. Stocks that sell from \$10 to \$24.99 per share, on a hundred shares would pay a brokerage fee of \$12.50 and a tax of \$6.25, and so on up to shares that sell from \$50 to \$74.99, where the brokerage fee would be \$17.50 and the tax \$12.50 up to \$18.75, or, up to shares that sell for from \$100 to \$199.99 per share, where the brokerage

fee would be \$25 for a hundred shares, and the tax would be from \$25 to \$50.

In the first place, we are going to meet with every kind of opposition in the enforcement of the tax. We are going to meet with the best legal talent that money can buy. We are going to meet with resistance in the operation of the tax. Remember, gentlemen, that the stock exchanges have successfully defeated such a tax for years. When I first suggested this tax it really was not taken seriously. The percentage tax on stock transactions had been discussed for years; but at no time has Congress been able to put such a tax through and enact it into law. It was easy, it seems, to convince a committee against such a tax. Under gag rule the House seldom had the opportunity to offer amendments. As I said, when I first suggested this tax it was met by the stock-ticker boys with sneers and jeers. "Impossible," said they, "it will never go through." Congress had heretofore always been checked and stopped on such a tax. But finally after all these years of our persistent effort, public opinion has finally been so crystallized that all the power, all the political influence, all the wealth of the stock exchanges of this country can not overcome. This tax will surely be approved by the House with an overwhelming vote. It will surely pass the Senate and become the law. Stock exchanges, speculators, investors, and gamblers will finally be compelled to pay their share of taxes. Gentlemen, this victory I consider as important and telling as our defeat of the sales tax.

No one can deny the justice of it. No one can deny at this time that it is a proper source of revenue.

Let me amplify the figures given by the gentleman from Arkansas, showing the lowest transaction figures in this depressed period. He quoted an estimate, I believe, of \$44,000,000,000. I place the figure a little higher. As we take our percentages of the transactions on the New York Stock Exchange, the Curb Exchange, and other exchanges throughout the country we figure an estimate of \$49,500,000,000 for 1931. The estimate for 1930—and the reason I say estimate, Mr. Chairman, is that the annual reports of the exchanges give only the number of shares dealt in and the average prices. We have made a conservative estimate of the New York Stock Exchange, the New York Curb Exchange transactions, and the various stock exchanges in the country, and find a total of \$78,375,000,000 the amount of transfers in 1930. In 1929, when we had an unusual year, the transactions on the stock exchanges in the country amounted to the staggering figure of \$371,250,000,000. So do you not see, gentlemen, if we approach this subject constructively by putting on a tax of one-fourth of 1 per cent, although the yield may not be so high the first year, as soon as the country gets to normal conditions this one source of revenue will be sufficient to eliminate every other nuisance and sales tax that we have written into this bill. It is to marvel that Congress has not taxed this source before. The answer is that this Congress has been able to resist the tremendous influence and power of the stock exchange.

I want to say to my colleagues that I appreciate the kindness and cooperation of the committee in considering this tax proposition of mine. As I stated this morning, this amendment alone is a great step forward. This tax is indeed progressive legislation. We are making tax history to-day. The country will approve of this tax.

[Here the gavel fell.]

Mr. LaGUARDIA. Mr. Chairman, I ask unanimous consent to proceed for five additional minutes.

The CHAIRMAN. The gentleman from New York asks unanimous consent to proceed for five additional minutes. Is there objection?

Mr. GOSS. Mr. Chairman, reserving the right to object, and I shall not object, I want to ask the gentleman from New York if he will not please explain to the committee how this will affect short selling in both amendments. I did not understand the explanation of the gentleman from Oklahoma and I did not get a satisfactory reply from his remarks. So, will not the gentleman inform us on that subject?

The CHAIRMAN. Is there objection?



Mr. CELLER. Mr. Chairman, reserving the right to object, will the gentleman yield to me after he has yielded to the gentleman who has just spoken?

Mr. LaGUARDIA. Certainly.

The CHAIRMAN. Is there objection?

Mr. O'CONNOR. Mr. Chairman, reserving the right to object, may I appeal to the acting chairman of the Ways and Means Committee? This tax on transactions on the stock exchanges is a most important matter. It is now nearly 5.30 o'clock, and most of us did not know this tax was coming up to-day. I spoke to several of the members of the Ways and Means Committee about it yesterday and gave notice that I desired some opportunity to discuss it. I therefore appeal to the acting chairman of the Ways and Means Committee to let this subject go over until to-morrow morning for debate and vote.

Mr. CRISP. Gentlemen, I think the welfare of the country demands that this bill be passed. There is no Member in this House who has worked for the last three months as I have. The membership of the House knew that this bill was being considered. May I say this: When we were boys some of us remember that we were told that when we finished a certain task we could go fishing. I have talked with the Speaker, and if we finish this bill to-morrow or next day the House will adjourn over until Monday. I think we can make progress if we run a little while now.

Mr. O'CONNOR. The gentleman knows I spoke to him yesterday and to-day several times and asked when this matter would come up, and the acting chairman stated to me it would not come up until Title V of the bill was reached, and I estimated that in the regular course of events that would be to-morrow and not to-day.

Mr. CRISP. The gentleman is inaccurate. I did not say that. I said it would not come up until Title V came up.

Mr. O'CONNOR. That is what I just said. Then after the acting chairman so advised me, a little after 3 o'clock this afternoon, without any previous notice, he asked unanimous consent to jump hundreds of pages to Title V. If the gentleman considers that fair, it is all right with me if it is all right with him.

Mr. CRISP. I think this House will agree that I have been fair, I have been patient, and I have tried to give everybody an opportunity to be heard. [Applause.] I am willing, if it is the sense of this committee, to go on and finish debate and vote on the amendment to-morrow.

Mr. CULLEN. Will the gentleman yield?

Mr. CRISP. Yes.

Mr. CULLEN. I think that the suggestion made by the chairman of the Ways and Means Committee is sound and sensible, but I would ask him if he will not dispose of the McClintic amendment to-night and take a vote on the original amendment to-morrow.

Mr. CRISP. I will be delighted to do so. I am willing to dispose of the McClintic amendment and close debate on this amendment this afternoon—because, gentlemen, you know this debate is not going to change any vote—and then vote to-morrow, so that everybody will know it is coming up to-morrow.

The CHAIRMAN. Let the Chair state the parliamentary situation. Is there objection to the request of the gentleman from New York [Mr. LaGUARDIA] that he be permitted to proceed for five additional minutes?

Mr. GOSS. Mr. Chairman, reserving the right to object—

The regular order was demanded.

The CHAIRMAN. The regular order is, Is there objection?

Mr. CELLER. Mr. Chairman, I object.

The CHAIRMAN. Debate has been exhausted on the McClintic amendment.

Mr. McCLINTIC of Oklahoma. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. McCLINTIC of Oklahoma. Mr. Chairman, in view of the splendid statement made by the chairman of the committee who has labored so hard to expedite the passage

of this bill, and it being my desire to cooperate with the rest of the Members of the House, I ask unanimous consent to withdraw my amendment, and I will support the committee amendment which will establish the precedent of taxing short sales.

Mr. CRISP. Mr. Chairman, may I submit this unanimous-consent request, that there be 30 minutes more of debate on the McClintic amendment, and that debate on this amendment and all amendments thereto be closed and the committee rise and we vote on it to-morrow.

Mr. O'CONNOR. Mr. Chairman, reserving the right to object, if the gentleman will modify that request and have the 30 minutes of debate to-morrow, I shall not object.

Mr. CRISP. Then, Mr. Chairman, I move that all debate on this amendment and all amendments thereto, close in 30 minutes.

The motion was agreed to.

The CHAIRMAN. Is there objection to the request of the gentleman from Oklahoma to withdraw his amendment?

There was no objection.

Mr. HARLAN. Mr. Chairman, I offer a substitute for the committee amendment.

The Clerk read as follows:

Substitute offered by Mr. HARLAN: Page 257, line 21, strike out "4" and insert "2"; page 258, line 2, after "Provided That," insert "in no case shall the tax imposed by this subdivision be less than one-fourth of 1 per centum of the selling price of any of such shares, certificates, or rights: *Provided further, That,*"

Mr. CRISP. Mr. Chairman, may I make this statement? Debate has been closed on this amendment and all amendments thereto in 30 minutes. When 10 minutes of that time is up I shall move that the committee rise, which will leave 10 minutes on each side, and I shall not myself ask for any of that time.

Mr. PATTERSON. Mr. Chairman, a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. PATTERSON. Mr. Chairman, did the gentleman from Oklahoma [Mr. McCLINTIC] get unanimous consent to withdraw his amendment to the amendment? I heard the gentleman from Connecticut [Mr. GOSS], object.

The CHAIRMAN. The amendment was withdrawn by unanimous consent.

Mr. HARLAN. Mr. Chairman, the purpose of this substitute is to reduce the minimum tax from \$4 to \$2 a hundred. The point of this proposition is this: The gentleman from New York read the brokerage rates a moment ago on stocks from \$1 to \$10 as \$7 a hundred. This was not strictly accurate. It is seven and a half a hundred. The State of New York imposes, under the revenue law, a tax of \$4 per hundred.

Mr. RAGON. Not \$4—the gentleman does not mean \$4.

Mr. HARLAN. Yes; cents. I am talking about 100-share lots.

Mr. RAGON. The New York law now reads 4 cents on each share of \$100 par value.

Mr. HARLAN. Yes; that is right, and it was two, but it also touches the smaller stocks which I think, under the committee amendment, are taxed too much by far. The committee amendments would put on a tax, in addition to the brokerage of 7½ cents, of 4 cents, and the State of New York would put on 4 cents more, which is a total of 15½ cents on stocks selling under \$8, and I say, gentlemen, this is a discriminatory, prohibitive price to put on the small stocks. There are too many stocks at the present time that are down in the very small brackets.

Mr. CELLER. Is it not true that most of the stocks on the exchange to-day are below \$10?

Mr. HARLAN. I have been told that they average as low as \$8.

Mr. RAGON. I will say to my friend, if he wants to be accurate, the average on the curb is \$21, and my recollection now is that on the New York Stock Exchange it is \$19.

Mr. HARLAN. The gentleman says that he has accurate figures on that, and the gentleman is in position to know. The only thing I have is the statement of certain brokers



from whom I have got the information, and probably it is not as accurate.

Mr. CELLER. According to the committee hearing it reads:

A survey recently made by Frazier Jelke & Co. shows that more than 41 per cent of all issues traded on the New York Stock Exchange are selling at less than \$10 a share, while at the peak of the 1929 bull market 64 per cent of all stocks was selling at \$50 a share or more, and 28 per cent at \$100 a share or more. Recently, 66 per cent has been selling at less than \$25, with only 5 per cent above \$100.

Mr. HARLAN. That is substantially the information I have.

Gentlemen, when you impose this tax you must consider there are a great many issues of stock selling on the exchange and also on the big board at very small prices now.

Mr. VINSON of Kentucky. Will the gentleman yield?

Mr. HARLAN. Yes.

Mr. VINSON of Kentucky. I want to say to the gentleman that a very unusual thing has occurred, and with a stock selling at \$10 or less the charge is 4 cents a share, and you can buy 10 of those shares of stock with a par value of \$10, which makes a total of \$100, and only pay a tax of 4 cents on that \$100 transaction, and the general counsel of the New York Stock Exchange admitted that.

Mr. HARLAN. That certainly was not the intention of the New York law.

Mr. VINSON of Kentucky. I am speaking of the Federal law.

[Here the gavel fell.]

Mr. VINSON of Georgia. Mr. Chairman, I ask unanimous consent to have printed in the RECORD at this point an amendment I propose to offer at the end of section 722, to be known as a new section 723.

The CHAIRMAN. Is there objection to the request of the gentleman from Georgia?

There was no objection.

The matter referred to follows:

Proposed amendment of Mr. VINSON of Georgia: Page 259, after line 12, insert a new section, to read as follows:

"SEC. 723. STAMP TAX ON SALES OF PRODUCE FOR FUTURE DELIVERY

"(a) Subdivision 4 of Schedule A of Title VIII of the revenue act of 1926 is amended by striking out '1 cent' wherever appearing in such subdivision and inserting in lieu thereof '10 cents.'

"(b) Subsection (a) shall take effect on the fifteenth day after the date of the enactment of this act."

Mr. JONES. Mr. Chairman, I want to ask the gentleman from Georgia a question for information. Does this short-sales tax cover cases of borrowed stocks?

Mr. RAGON. You can only affect the short sales through borrowing.

Mr. JONES. But the stock may be borrowed two or three times, and I want to know if the tax covers these transactions. I think taxes of this character are far preferable to an increase in first-class postal rates, to which I am opposed. The bill makes certain exceptions in favor of brokers' transfers, and I want to be sure there are no loopholes.

Mr. CRISP. Under the present law, where the stock is borrowed for short selling, it is not taxed. Under the bill, where the stock is borrowed for short selling, it is taxed. It is not taxed when it is returned.

Mr. JONES. Under the terms of the bill sales of that kind might possibly escape under one of the provisos which stipulate that deliveries or transfers to brokers or from brokers to customers shall not be taxed.

Mr. CRISP. I will say that under the original bill—and I know what the bill provided, although I do not know all about the amendments of the subcommittee—under the original bill, where the stock was loaned for the purpose of short selling, the loan was taxed 4 cents, but when it was returned it was not taxed.

Mr. JONES. If borrowed two or three times for short selling, it would be taxed each time it was sold?

Mr. CRISP. Not taxed under the terms of the original bill.

Mr. Chairman, I move that the committee do now rise. The motion was agreed to.

Accordingly the committee rose; and the Speaker having resumed the chair, Mr. BANKHEAD, Chairman of the Committee of the Whole House on the state of the Union, reported that that committee had had under consideration the bill H. R. 10236, the revenue bill, and had come to no resolution thereon.

RADIOGRAM FROM THE CHAIRMAN OF THE PHILIPPINE CIVIC UNION AND FEDERATION OF LABOR

The SPEAKER laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, referred to the Committee on Insular Affairs:

To the Congress of the United States:

There is transmitted herewith a copy of a radiogram received from the chairman of the Philippine Civic Union and Federation of Labor.

HERBERT HOOVER.

THE WHITE HOUSE, March 30, 1932.

INTERNATIONAL CONGRESS OF MILITARY MEDICINE AND PHARMACY (S. DOC. NO. 74)

The SPEAKER also laid before the House the following message from the President of the United States, which was read and, with the accompanying papers, referred to the Committee on Foreign Affairs and ordered printed:

To the Congress of the United States:

I commend to the favorable consideration of the Congress the inclosed report from the Secretary of State to the end that legislation may be enacted to authorize an appropriation of \$10,000 for the expenses of participation by the United States in the Seventh International Congress of Military Medicine and Pharmacy, which will be held in Madrid in 1933.

HERBERT HOOVER.

THE WHITE HOUSE.

LEAVE OF ABSENCE

By unanimous consent, the following leaves of absence were granted:

To Mr. KELLER, for three days, on account of sickness; and

To Mr. VESTAL (at the request of Mr. SNELL), indefinitely, on account of sickness.

LETTER OF SECRETARY OF FEDERAL TRADE COMMISSION

Mr. KVALE. Mr. Speaker, I ask unanimous consent to extend my remarks in the RECORD by inserting a letter written by the secretary of the Federal Trade Commission to several employees.

Mr. STAFFORD. On what subject?

Mr. KVALE. The discharge of a number of employees because of deficiency in appropriation.

The SPEAKER. Is there objection?

There was no objection.

Mr. KVALE. Mr. Speaker, under the leave to extend my remarks in the RECORD, I include the following letter, written by the secretary of the Federal Trade Commission to several employees:

FEDERAL TRADE COMMISSION,  
Washington, March 26, 1932.

Mr. ————

DEAR SIR: The Federal Trade Commission, because of lack of funds and in order to avoid a deficiency contrary to law in its expenditures for the fiscal year 1932, finds it necessary to furlough a large number of its employees in order to reduce its pay roll.

You are therefore hereby notified that, effective April 1, 1932, and pending further order of the commission, you are furloughed on leave without pay.

The commission is advised that consideration of its financial needs will be before Congress within the next week or two, and, in the event funds are provided which will permit the recall of personnel, the commission will then give consideration to the question of reinstatements of the furloughed personnel in whole or in part.

It is with exceeding regret that the commission finds it necessary to take the action here indicated, not only from the viewpoint of its employees, but also because this action means the delay or cessation of important investigations being conducted by the commission in pursuance of Senate resolutions, particu-



larly with reference to public utilities, chain stores, cement, and building material industries.

By direction of the commission.

OTIS B. JOHNSON, *Secretary*.

#### LEAVE TO FILE MINORITY VIEWS

Mr. MAAS. Mr. Speaker, I ask unanimous consent for five legislative days to file minority views on Resolution 282 from the Foreign Affairs Committee.

The SPEAKER. Is there objection?

There was no objection.

#### LEAVE OF ABSENCE

Mr. McCORMACK. Mr. Speaker, I ask unanimous consent for three days' leave of absence for my colleague [Mr. CONNERY].

The SPEAKER. Is there objection?

There was no objection.

#### GOVERNOR GENERAL ROOSEVELT'S INAUGURAL ADDRESS

Mr. OSIAS. Mr. Speaker, I ask unanimous consent to extend my remarks in the RECORD by printing the inaugural address of the new Governor of the Philippine Islands.

The SPEAKER. Is there objection?

There was no objection.

Mr. OSIAS. Mr. Speaker, on the morning of the 29th of February, 1932, Hon. Theodore Roosevelt, jr., the last American Governor General, reached the Philippines. Shortly after he landed in Manila and after his formal induction to office by Chief Justice Avanceña, Governor General Roosevelt delivered his inaugural address, which evoked the following comment from Senate President Manuel L. Quezon:

I think the inaugural address of Governor Roosevelt will be well received by our people. It is evident that the governor is liberal and progressive. His sympathies and interests are for the average man. He wants to protect the poor and to promote the welfare of the average man. He is for small landholdings. I am thoroughly with him on all these subjects.

The previous action on the part of the House Committee on Insular Affairs and the Senate Committee on Territories and Insular Affairs in reporting out a Philippine independence bill contributed materially toward clearing up the atmosphere in the islands and to the cordial reception accorded the new island chief executive.

Vice Governor George C. Butte introduced Governor General Roosevelt in the following words:

The attention of millions of people, not only in the Philippines but in all parts of the world, is focussed to-day on Manila.

Events of great significance are taking place in the Orient. The rising tide of nationalism in Asia and the acute situation in China have raised fears that the amalgamation of oriental and occidental civilizations can not continue at the same rapid pace without developing heat and perhaps conflict. The Philippine Islands to-day stand "on the top of a huge wave of fate." Their national future is being debated more seriously to-day than ever before. Their national destiny is nearer a solution to-day than it has ever been before.

At this critical juncture, the advent of a new Governor General is an event of supreme importance. Those of us who know Governor Roosevelt personally believe firmly that the President has chosen his man wisely. Many more who have read his splendid record of public service have an equal confidence in the new Governor General. The critical times require of all of us that we shall give him our hearty and loyal cooperation. Enlightened selfishness would require this. But the Philippine people, your excellency, are a warm-hearted, generous people. No appeal to them need be made on the basis of enlightened selfishness. Win their affections, as I am sure you will, by your well-known courtesy, consideration, and love of justice, and you will find that their heart-beat will go in unison with yours. They will hold up your hands and take the same pride in the success of your administration as any of your closest friends.

Governor Roosevelt has done the Philippine people a signal honor in taking his oath of office in Manila instead of in Washington. You have heard his voice for the first time as he spoke the solemn words which invest him with the sacred trust that he came to assume. How appropriate that he should in this way enter into a great covenant with the Philippine people, in the presence of the Almighty, that he will "faithfully discharge the duties" of his office. Your excellency, the Philippine people are quick to notice gracious acts of consideration. You may be sure that the covenant which you have made in their presence will be recognized by them as mutual. They have heard the obligation you have taken and they will help you keep it.

It is now my high privilege and honor to present to the Philippine people the Hon. Theodore Roosevelt, jr.—your new Governor General, and as I verily believe, your friend.

The vice governor was evidently thinking of the favorable action by the Senate and House committees when he stated that the national future of the Philippines "is being debated more seriously to-day than ever before," and that "their national destiny is nearer solution to-day than it has ever been before."

Governor General Roosevelt's inaugural address is as follows:

It is with a profound sense of the responsibility and importance of the tasks that lie before me that I greet you here to-day. We know one another only slightly, but I hope as time passes that the bonds of common service will strengthen between us and that from them will grow an enduring respect and friendship.

Fine words and phrases are easy to coin. Fine deeds are infinitely more difficult of accomplishment. I shall ask you to judge what I may say to-day, therefore, not in terms of literary style but by my acts in the future.

The position of Governor General to which I have been named is one that I consider as honorable as any within the gift of the American people. It is in my conception administrative, and the political relationships between the Philippine Islands and the United States do not come within its scope. These are matters to be decided by the President and the United States Congress, in consultation with the representatives of the Filipino people.

Being administrative, the service I can render you will depend largely on the confidence and comprehension that exists between us. I for my part shall do my best to work with the citizens of the islands in carrying out the constructive policies that they have initiated and are developing.

We are fortunate now in having as head of the Nation a President of exceptionally wide experience. He has as intimate a knowledge of the East, its peoples, and its problems as any other Chief Executive the Nation has had. He knows the Orient, not from having read of it in books or from having passed through it as a tourist, but from having worked there many years and having made many close friends there. You can count on his sympathy and comprehension.

The United States in the past has sent its best to the islands. Distinguished administrators from President Taft to Governor General Davis have labored here and have treasured the memories of their work with you among the proudest recollections of their lives. At their side have worked many other Americans, from distinguished educators and scientists to engineers and accountants. Though it would be idle to say they have been right in every action, for that would not be human, we can say that they have spent themselves freely, with rare judgment and ability, and with no other thought than aiding your citizens. It has been my pleasure to know personally many of these gentlemen. It will be my endeavor to guide myself in such fashion as to live up to the ideal of service to the Filipino people that they have set. Your last Governor General, Mr. Davis, I saw repeatedly after his return to the United States, where we discussed at length policies and plans, in order that there might be no lack of continuity in the constructive work under way in the islands.

For years the Philippine Islands and the Filipino people have interested me greatly. It has been my privilege at various times to meet some of your distinguished citizens; and I have not merely studied the material condition of the islands but also your history and culture. I speak with knowledge, therefore, when I say that I have a great respect for the Filipino people, their achievements, character, and valor. Their character to me is epitomized in the aspirations and unselfish devotion of José Rizal, who combined lofty idealism, rare abilities, and practical patriotism.

You should justly be proud of your record. No part of the civilized globe has seen such progress during the last 30 years as these islands. Where one school flourished 30 years ago, there are hundreds now, and the students have increased proportionately. Where there were but a few roads, many of which were impassable during the rainy season, the islands are now linked with as fine a system of communications as any country in the Tropics. The 300 miles of first-class thoroughfares in 1907 have grown to approximately 4,000 to-day. There are sanitary water systems in great centers where none were before. There are railroads, telephones, telegraph, and a dependable postal service. The young men and women at the insular universities are numbered by the thousands, and Filipinos of ability are making their mark in the higher branches of learning, scientific and theoretical, in the centers of learning all over the world. Other endeavors in health, agriculture, and economics have kept pace. A solid foundation has been laid on which to build the future happiness, both moral and material, of your people.

This has been accomplished in but one way—by teamwork. It is this that I shall strive to attain in my administration. Without it nothing can be done. With it everything is possible. I have had the pleasure of discussing with the members of your delegation in the United States the constructive internal policies that you are developing, and I feel confident that together we can make notable progress toward their realization.

All countries are in their essence the average of their citizens. A small group of brilliant men have never made any land permanently great. The well-being, moral stamina, and education of the rank and file of its citizens are what count most in every country.



There are three foundation stones on which these rest. The first of these is health. Without it there is no progress. A man shaking with fever, coughing from tuberculosis, or weak from lack of proper food and from intestinal parasites can not work or raise a proper family. A little child when undernourished can not avail himself fully of the opportunities offered by the school, and falls the prey to any disease that may come. Therefore, the health service of a nation is all important and must be considered as one of the underlying policies to be developed.

The second is a sound system of laws, administered without fear or favor—laws based upon the rights of man, which deal equal justice to rich and poor. Every member of the community must enjoy the "right to live by no man's leave underneath the law." On such a system of laws administered by righteous judges, who consider neither private interest nor political advantage, is based personal liberty—the most treasured of human possessions. Where such a judicial system is lacking no form of government can achieve its end.

There are many lands throughout the world where the governments care nothing for the welfare of the poor and where the laws are interpreted by fear or favor. There the people have no protection and no personal liberty. There the rich arbitrarily take the poor man's carabao. When he goes to bed at night he never knows what outrage on his family or property may be perpetrated before morning dawns.

The American and Filipino people believe that the poor should be protected. Those autocratic governments do not recognize that the poor have rights. We believe that criticism of the government is the right of any citizen and breeds reform and progress. They clap into prison, exile, or shoot anyone who protests an abuse. Their people have no conception of the personal liberty that is enjoyed by the humblest of the citizens here or in the United States.

A judicial system which guarantees true personal liberty stands with health in its importance to a people.

Third, and as vital as the two former, is education; education not for the few but for the many; education of a type that builds both morally and intellectually. The ideal we are striving to realize has as its basis a school system where all children may have the opportunity for elementary education. That education should include practical or vocational training as well as theoretical instruction. It should be of such a sort as to give to the children, when they leave school, the means whereby they can make for themselves happy, worthwhile lives. It should give them aspirations for better things, and a keen interest in the affairs of their community, not merely in such things as may affect them directly but also in all affairs that touch on the well-being of their fellow citizens. It should be the root from which grows the tree of public opinion, on which all commonwealths depend for their success.

In all of these major policies I know that the Filipino people have made great strides. In all it will be my policy to work with you in every fashion that lies within my power, for I believe that the well-being of the average Filipino depends on them.

Our goal in agriculture and industrial development must be the well-being of the average Filipino. We must foster and protect the small farmer and the little business man, for they are the backbone of a nation.

The measure of strength of a country is not a few great estates but a multitude of prosperous small independent holdings. A hundred little farm owners are far more valuable to a nation than one large plantation owner. I shall back to the limit the endeavors you have undertaken to secure for the little farmer clear title to his land, and to fence him with safeguards so that he may not be robbed thereof. We should plan, in addition, to increase the number of small holdings by pressing your policy of homesteading and by such other means as may be practical.

Through the Department of Agriculture, the Bureau of Commerce, and other governmental organizations, we should continue to devise new means of bringing to the small farmer knowledge and aid. The islands' resources should be developed for the benefit of the Filipino people, and new policies should be judged from this standpoint.

Above all, we should work to make the islands as close to self-sufficient agriculturally as circumstances permit. Gifted by nature with a diverse climate, a fertile soil, and great natural wealth, there is no reason why the islands should not grow the necessities of life for their own people. It is necessary that they should do so in order to form the proper economic basis for what the future holds. Our constant endeavor should be directed toward bringing this to pass.

All the work I have outlined takes money, and the islands, like the rest of the world, find themselves in straitened circumstances financially, due to the economic crisis in which all nations are engulfed. That means that if we are to maintain the necessary government services we must exercise the strictest economy. Expenses that in better times might have been justified can not now be incurred. Above all, we must work for governmental efficiency, for that is the means whereby all nations can make the greatest practical economies. We must press the campaign you have initiated to eliminate inefficiency, duplication, or graft wherever they may be found, in order that the moneys saved thereby may be expended for the benefit of the average Filipino. Let us work together to make the Filipino government a model of efficiency for the rest of the world.

Important as material well-being is, it is not all, for things of the spirit are as important as things of the body. "Where there is no vision the people perish." At the same time that we are building economically we should develop and foster the cultural

side. The Philippine Islands have a culture, deep rooted in the past, a culture that springs from the songs and sayings of the people, as do all true cultures. It has flowered in the philosophical writings and poems of Rizal, in the paintings of Luna and Hidalgo, the statues of Tolentino, the music of countless singers and composers, and the achievements in different branches of learning of many Filipino men and women. It finds its natural center around the universities in the islands. It is a distinctive culture, but broad as well, assimilating, as all true cultures should, what is best of the world—for genius knows no national boundary lines.

To me the Philippines of the future are an inspiring picture. They can be and should be a great center in tropical Asia, a center from which the surrounding countries can draw example and aid. I have spoken of health. Tropical diseases and health problems have not been studied as thoroughly as those of the colder climates. There is need that they should be. Here in the islands is already an excellent health service. It should grow and expand in the future until it served not merely the islands but by example the neighboring countries as well. Here might well be the recognized Asiatic school of tropical medicine to which young men from other parts of the Orient world come to study, and which in turn sends out its trained professors to teach other nations.

The same should hold true in agriculture, which is the major industry of the hotter climates. The Philippine Islands should be the Asiatic center of scientific tropical agriculture, where methods, plants, and diseases are studied, and whose experts are recognized the world over.

The advance of a people is indicated by the position that women hold in the community. The islands are notable illustration of this truth. It is a splendid augury for the future to see the considerable part the women of the Philippines play in community affairs and social relationship.

This has brought its logical result—social-welfare work. History shows that this necessary part of community endeavor is generally attributable to the efforts of women. The government can do much, but the government itself can not do all. An important factor in building up any country is the action of its citizens to one another in their private capacity, their willingness to help one another. The individual who says he is not his brother's keeper and remains callously indifferent to the hardships and sufferings of his neighbors is unworthy of citizenship. The Filipino people are known for their kind-heartedness and hospitality and have undertaken successfully much work of this nature. There is room for still further effort, for welfare work is capable of infinite expansion. Through private organizations of the citizens of the islands we should strive to reach into every little home and better the conditions of life of mother and child.

My success in aiding you in the development of these policies will depend largely on the mutual understanding we can develop. I shall seek at all times the frank expression of constructive opinion and suggestions of citizens. I am confident I shall obtain it. I trust I may obtain friendship as well.

At this moment it would be clearly inopportune for me to outline to you in detail any plans or thoughts that are in my mind. Though I have talked with many people and have read many books on conditions here, I have not seen those conditions myself, and I believe personal inspection is necessary to form sound conclusions. My plan is to start at once to familiarize myself with the islands and the problems. When that is done, and not until it is done, will I attempt to deal specifically with problems.

This is a most solemn moment in my life. Not only have I always had an abiding interest in the Filipino people, but the same held true of my father. When Governor of New York he wrote to his intimate friend, Senator Lodge, that he did not wish to be a candidate for the Vice Presidency of the United States because his ambition was to be Governor General of the Philippines. I did not take the oath of office in the United States because I wanted to take it here before all of you. The Bible on which I am taking it is the one used by my father when he was sworn in as Governor of New York and afterwards as President of the United States. It is the same that I used to take the oath of office as Governor of Porto Rico. I am not taking this oath to-day merely with my lips.

#### EXTENSION OF REMARKS—REVENUE BILL OF 1932

Mr. HASTINGS. Mr. Speaker, I do not favor the increase proposed in the first-class postal rates from 2 cents to 3 cents on letters. The Postmaster General has, during the past two years, recommended an increase of postage on first-class mail, which includes letters. The gross deficit during the past year, as reported by the Postmaster General, amounts to \$146,066,189.66. None of this is due to loss in carrying first-class mail. The greater part is lost in carrying second-class mail, which includes periodicals and magazines. These have been carried at a loss for a number of years.

My position is that the Postal Service should be self-sustaining and where there is a loss in the carrying of any class of mail, the rates on that particular class should be raised.

Now, with reference to second-class mail, I insert the following newspaper clipping showing the advertising rates of a number of periodicals:



## HIGH ADVERTISING RATES

It is reported that the highest advertising rate of any periodical in the country is charged by the Ladies' Home Journal, which is \$9,500 for a full page. Woman's Home Companion rate is \$9,400; Delineator, \$9,200; Pictorial Review and McCall's Magazine, \$8,800 each; Saturday Evening Post, which has the largest circulation, \$8,000; Collier's, \$5,500; True Story, \$4,500; and Liberty, \$4,250.

I submit that it is not fair to raise the postal rates from 2 to 3 cents on first-class mail, which includes letters, and at the same time permit the publishers of these periodicals to charge large sums for advertising space and then cause an enormous loss to the Government in carrying their publications through the mails. We lose through carrying second-class mail approximately \$97,000,000.

These publishers who receive such high advertising rates cause their magazines to be carried in carload lots to different points throughout the country to points of distribution, thereby depriving the Government of an enormous revenue. I would not be in favor of penalizing the publishers but would require them to pay the cost to the Government of carrying these publications through the mails.

What the subcommittee having the matter in charge should do is to summon the responsible officials of the Post Office Department before it and have these officials indicate what classes of mail are carried through the mails at a loss, and then prepare an amendment raising the rates of postage on the particular classes of mail carried at a loss to the Government so as to make each class self-sustaining. That is just and fair.

The Postmaster General reports a loss during the past fiscal year of \$18,911,474.60 on account of a subsidy to the shipping interests. I do not favor a subsidy to ships, which reduces the postal revenue and then requires first-class postage—letters—to pay an extra cost of 1 cent over and above the cost of carriage.

If the committee would summon before it the officials of the Postal Service and ascertain just what class of mail is carried at a loss to the Government, and then prepare an amendment raising the rates of postage as to these classes of mail, so that sufficient revenue would be raised to pay the cost of carrying these classes of mail, I would be glad to support it.

The amendment proposed by the committee is to raise \$135,000,000 from first-class postage, when it is admitted that first-class postage is self-sustaining and that there is no loss from it, but that it is carried at a profit.

I insist that the people of the country should not pay one cent additional on the carrying of letters through the mail while the Government pays a subsidy to the shipping interests, and I insist that the postage on first-class mail—letters—should not be raised without requiring second-class mail—periodicals and magazines—to pay the cost of carriage.

For these reasons I am unable to support this amendment, and do not believe that an aroused public opinion will finally permit this injustice to be done.

It is argued that the amendment is temporary and expires July 1, 1934. That does not justify the amendment. Of course, the Budget could be balanced in part with funds from revenues raised from those classes of mail carried at a loss, and I insist that should be done. The question is, Where should the burden be placed; on first-class mail carried at a profit, or the other classes carried at a loss to the Government?

## SENATE ENROLLED BILL SIGNED

The SPEAKER announced his signature to an enrolled bill of the Senate of the following title:

S. 3706. An act for the temporary relief of water users on irrigation projects constructed and operated under the reclamation law.

## ORDER OF BUSINESS

Mr. RAINEY. Mr. Speaker, I desire to make a statement. If we finish this bill on Friday next, it is my purpose to ask that when we adjourn on Friday, we adjourn to meet on Monday next. If we do not finish the bill on

Friday, there will be a session on Saturday. I want to state further that the Kunz-Granata election case will be called up on Tuesday next.

## ADJOURNMENT

Mr. CRISP. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 5 o'clock and 45 minutes p. m.) the House adjourned until to-morrow, Thursday, March 31, 1932, at 12 o'clock noon.

## COMMITTEE HEARINGS

Tentative list of committee hearings scheduled for Thursday, March 31, 1932, as reported to the floor leader by the clerks of the several committees:

## RIVERS AND HARBORS

(10.30 a. m.)

Two Rivers Harbor, Wis.  
Lake Charles Deep Water Channel, La.

## PATENTS

(10 a. m.)

Patent bills (H. R. 10152 up to and including 10157).

## EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of Rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

510. A letter from the Secretary of War, transmitting a report dated March 29, 1932, from the Chief of Engineers, United States Army, on the Columbia River and minor tributaries; to the Committee on Rivers and Harbors.

511. A letter from the Secretary of War, transmitting a report dated March 30, 1932, from the Chief of Engineers, United States Army, on White River, Mo. and Ark.; to the Committee on Rivers and Harbors.

## REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of Rule XIII,

Mr. GREEN: Joint Committee on the Disposition of Useless Executive Papers. A report on the disposition of useless papers in the Department of the Interior (Rept. No. 937). Ordered to be printed.

Mr. CROWE: Committee on Immigration and Naturalization. H. R. 10521. A bill to amend an act entitled "An act making it a felony with penalty for certain aliens to enter the United States of America under certain conditions in violation of law," approved March 4, 1929; without amendment (Rept. No. 938). Referred to the House Calendar.

Mr. FISH: Committee on Foreign Affairs. H. J. Res. 282. A joint resolution to propose a multilateral agreement renouncing the sale or export of arms, munitions, or implements of war to any foreign nations; without amendment (Rept. No. 941). Referred to the House Calendar.

Mr. CORNING: Committee on Interstate and Foreign Commerce. H. R. 10775. A bill to extend the times for commencing and completing the construction of a bridge across the Hudson River at or near Catskill, Greene County, N. Y.; with amendment (Rept. No. 942). Referred to the House Calendar.

Mr. LEAVITT: Committee on Indian Affairs. H. R. 8898. A bill authorizing the deferring of collection of construction costs against Indian lands within irrigation projects, and for other purposes; without amendment (Rept. No. 943). Referred to the Committee of the Whole House on the state of the Union.

Mr. LOOFBOUROW: Committee on Indian Affairs. H. R. 208. A bill to authorize transfer of the abandoned Indian-school site and building at Zeba, Mich., to the L'Anse Band of Lake Superior Indians; without amendment (Rept. No. 945). Referred to the Committee of the Whole House on the state of the Union.



Mr. HOWARD: Committee on Indian Affairs. H. R. 10161. A bill amending the act of May 25, 1918, with reference to employing farmers in the Indian Service, and for other purposes; without amendment (Rept. No. 946). Referred to the Committee of the Whole House on the state of the Union.

Mr. CHAVEZ: Committee on Indian Affairs. H. R. 10419. A bill to permit relinquishments and reconveyances of privately owned and State school lands for the benefit of the Indians of the Acoma Pueblo, N. Mex.; without amendment (Rept. No. 947). Referred to the Committee of the Whole House on the state of the Union.

Mr. PEAVEY: Committee on Indian Affairs. H. R. 8637. A bill to authorize the sale, on competitive bids, of unallotted lands on the Lac du Flambeau Indian Reservation, in Wisconsin, not needed for allotment, tribal, or administrative purposes; with amendment (Rept. No. 949). Referred to the Committee of the Whole House on the state of the Union.

Mr. COCHRAN of Missouri: Committee on Expenditures in the Executive Departments. H. R. 10794. A bill to consolidate and coordinate certain governmental activities affecting the civil service of the United States; without amendment (Rept. No. 950). Referred to the Committee of the Whole House on the state of the Union.

Mr. LEAVITT: Committee on Indian Affairs. H. R. 10884. A bill to authorize the Secretary of the Interior to adjust reimbursable debts of Indians and tribes of Indians; with amendment (Rept. No. 951). Referred to the Committee of the Whole House on the state of the Union.

Mr. CHAVEZ: Committee on Indian Affairs. S. 3508. An act to amend section 1 of the act entitled "An act to provide for determining the heirs of deceased Indians, for the disposition and sale of allotments of deceased Indians, for the leasing of allotments, and for other purposes," approved June 25, 1910, as amended; with amendment (Rept. No. 952). Referred to the Committee of the Whole House on the state of the Union.

#### REPORTS OF COMMITTEES ON PRIVATE BILLS AND RESOLUTIONS

Under clause 2 of Rule XIII,

Mr. HOPKINS: Committee on War Claims. H. R. 10573. A bill for the relief of Florence M. Humphries; without amendment (Rept. No. 939). Referred to the Committee of the Whole House.

Mr. HARE: Committee on War Claims. H. R. 7780. A bill to confer jurisdiction upon the Court of Claims of the United States to hear, adjudicate, and render judgment upon the claim of Mack Copper Co. against the United States for damage to and cost of restoration of certain real property owned by Mack Copper Co. which was used and occupied by the United States for an Army cantonment or other military purposes; without amendment (Rept. No. 940). Referred to the Committee of the Whole House.

Mr. McSWAIN: Committee on Military Affairs. H. R. 9955. A bill for the relief of Lucius K. Osterhout; without amendment (Rept. No. 944). Referred to the Committee of the Whole House.

Mr. WILLIAMSON: Committee on Indian Affairs. S. 2982. An act for the relief of J. G. Seupelt; without amendment (Rept. No. 948). Referred to the Committee of the Whole House.

#### PUBLIC BILLS AND RESOLUTIONS

Under clause 3 of Rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. JOHNSON of Washington: A bill (H. R. 10975) to provide for exclusion and expulsion of alien international communists; to the Committee on Immigration and Naturalization.

By Mr. SIROVICH: A bill (H. R. 10976) to amend and consolidate the acts respecting copyright and to codify and amend common-law rights of authors in their writings; to the Committee on Patents.

By Mr. THOMASON: A bill (H. R. 10977) authorizing P. D. Anderson, W. B. Johnson, and T. D. McGinnis, their

heirs, legal representatives, and assigns, to construct, maintain, and operate a bridge across the Rio Grande between Presidio, Tex., and Ojinaga, Mexico; to the Committee on Interstate and Foreign Commerce.

By Mr. CRAIL: A bill (H. R. 10978) to make unlawful unfair price competition by chain stores or other persons engaged in trade and commerce; to the Committee on Interstate and Foreign Commerce.

By Mr. JOHNSON of Washington: A bill (H. R. 10979) to provide for exclusion of alien communists and the expulsion of international political communists; to the Committee on Immigration and Naturalization.

By Mr. BACHMANN: A bill (H. R. 10980) granting the consent of Congress to any two or more States to enter into agreements or compacts for cooperative effort and mutual assistance in the regulation of the production of bituminous coal, and for other purposes; to the Committee on the Judiciary.

By Mr. COLTON: A bill (H. R. 10981) to amend the act approved February 7, 1927, entitled "An act to promote the mining of potash on the public domain"; to the Committee on the Public Lands.

By Mr. CARY: A bill (H. R. 10982) authorizing the Commonwealth of Kentucky, by and through the State Highway Commission of Kentucky, or the successors of said commission, to construct, maintain, and operate a toll bridge across the Ohio River at or near Owensboro, and permitting the Commonwealth of Kentucky to act jointly with the State of Indiana in the construction, maintenance, and operation of said bridge; to the Committee on Interstate and Foreign Commerce.

By Mr. McLEOD: Joint resolution (H. J. Res. 348, authorizing appointment of a commission to study the causes and remedy of business cycles and unemployment; to the Committee on the Judiciary.

#### PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of Rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. BALDRIGE: A bill (H. R. 10983) authorizing Andrew E. Seidelman to bring suit in the district court of the United States for the district of Nebraska, Omaha division, against the United States of America for damages sustained by reason of being injured by an automobile truck owned by the United States; to the Committee on Claims.

By Mr. BLANTON: A bill (H. R. 10984) for the relief of Mollie J. Hill; to the Committee on Pensions.

By Mr. CABLE: A bill (H. R. 10985) granting a pension to Elizabeth Jamison; to the Committee on Invalid Pensions.

By Mr. CAMPBELL of Pennsylvania: A bill (H. R. 10986) granting an increase of pension to Cecilia Negley; to the Committee on Invalid Pensions.

By Mr. CRAIL: A bill (H. R. 10987) granting a pension to Griffin Spencer; to the Committee on Pensions.

Also, a bill (H. R. 10988) for the relief of Sam B. Lewis, to the Committee on Military Affairs.

By Mr. FRENCH: A bill (H. R. 10989) for the relief of Henry F. Cramer; to the Committee on Military Affairs.

By Mr. GILLEN: A bill (H. R. 10990) granting a pension to William Shields; to the Committee on Pensions.

By Mr. HARLAN: A bill (H. R. 10991) granting an increase of pension to Susan A. Bennett; to the Committee on Invalid Pensions.

By Mr. HARTLEY: A bill (H. R. 10992) for the relief of William Dafter; to the Committee on Claims.

By Mr. JENKINS: A bill (H. R. 10993) granting a pension to Harriett A. Litten; to the Committee on Invalid Pensions.

By Mr. KARCH: A bill (H. R. 10994) for the relief of Joseph M. Black; to the Committee on Military Affairs.

Also, a bill (H. R. 10995) for the relief of Wesley Hitch; to the Committee on Naval Affairs.

By Mr. LAMBETH: A bill (H. R. 10996) granting a pension to Addie C. Valley; to the Committee on Invalid Pensions.



Also, a bill (H. R. 10997) for the relief of Agnes Spaugh; to the Committee on Claims.

By Mr. MAJOR: A bill (H. R. 10998) granting an increase of pension to Mary Hillier; to the Committee on Invalid Pensions.

By Mr. MEAD: A bill (H. R. 10999) for the relief of Lieut. Emmet P. Forrestel; to the Committee on Naval Affairs.

By Mr. MONTET: A bill (H. R. 11000) for the relief of Edward Himel; to the Committee on Claims.

By Mr. MOUSER: A bill (H. R. 11001) granting an increase of pension to Elizabeth Bloom; to the Committee on Invalid Pensions.

Also, a bill (H. R. 11002) granting a pension to Linford E. Dinkle; to the Committee on Pensions.

By Mr. OLIVER of New York: A bill (H. R. 11003) for the relief of Arthur Herbert Primrose; to the Committee on Naval Affairs.

By Mr. SMITH of Idaho: A bill (H. R. 11004) granting a pension to John W. Givens; to the Committee on Pensions.

By Mr. STRONG of Kansas: A bill (H. R. 11005) granting an increase of pension to Carrie Arnold; to the Committee on Invalid Pensions.

By Mr. SUMMERS of Washington: A bill (H. R. 11006) granting a pension to George R. Odle; to the Committee on Pensions.

Also, a bill (H. R. 11007) granting an increase of pension to Jacob T. Arrasmith; to the Committee on Pensions.

#### PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

5164. By Mr. ANDREWS of New York: Notification of a referendum of 900 members of the Bar Association of Erie County where 461 voted in favor of repeal of the eighteenth amendment and Volstead Act and 50 against such repeal; to the Committee on the Judiciary.

5165. Also, resolution adopted by the Exchange Club of New Berlin, N. Y., urging support to the House bills 5659 and 1967, and advocating enforcement of section 307 of the tariff act of 1930; to the Committee on Ways and Means.

5166. By Mr. BLANTON: Petition of Ray Post, No. 213, the American Legion, of Coleman, Tex., passed unanimously with 225 members present and voting, presented by A. L. Lockhart, post adjutant, urging Congress to pass legislation requiring immediate payment in cash of the adjusted-compensation certificates to veterans of the World War; to the Committee on Ways and Means.

5167. Also, petition of the honorable commissioners court of Taylor County, Tex., presented by Tom K. Eplen, county judge, and G. B. Tittle, P. A. Diltz, J. R. Trammell, and S. H. McAdams, commissioners, urging Federal regulation of trucks and motor busses engaged in interstate business; to the Committee on Interstate and Foreign Commerce.

5168. Also, petition of the Chamber of Commerce of the city of Abilene, Tex., presented by its president, P. A. Tower, and its secretary-manager, T. N. Carswell, urging Federal regulation of trucks and motor busses engaged in interstate business; to the Committee on Interstate and Foreign Commerce.

5169. By Mr. BOHN: Petition of Arthur Heney Auxiliary, No. 34, United Spanish War Veterans, Alpexa, Mich., supporting the Gasque bill, H. R. 7230, providing uniform pensions to widows of all wars; to the Committee on Pensions.

5170. By Mr. BOLAND: Petition of John Lockwood, of Waymart, Pa., and 20 other citizens of Pennsylvania, protesting against the passage of House bill 8092; to the Committee on the District of Columbia.

5171. By Mr. BOYLAN: Letter from the Central Trades and Labor Council of Greater New York, New York, N. Y., opposing any reduction in salaries of Federal employees; to the Committee on the Civil Service.

5172. Also, letter from the Central Union Label Council, of Greater New York, representing 200,000 trade unionists in Greater New York, stating that at its last meeting they adopted a resolution opposing the enactment of legislation

providing for a reduction in the salaries of Federal employees; to the Committee on the Civil Service.

5173. By Mr. CLAGUE: Petition of F. C. Felix, of Tracy, Minn., organized union railway employee, and 85 others, favoring the passage of pension bill, H. R. 9891, and opposing pension bill, H. R. 10023; to the Committee on Interstate and Foreign Commerce.

5174. Also, petition of Charles R. Hick, of Sanborn, Minn., organized union railway employee, and 14 others, requesting passage of pension bill, H. R. 9891, and opposing pension bill, H. R. 10023; to the Committee on Interstate and Foreign Commerce.

5175. Also, petition of J. J. Klein, of Sleepy Eye, Minn., organized union railway employee, and 105 others, requesting passage of pension bill, H. R. 9891, and opposing pension bill, H. R. 10023; to the Committee on Interstate and Foreign Commerce.

5176. Also, petition of Charles E. Price, of Lake Benton, Minn., organized union railway employee, and others, requesting passage of pension bill, H. R. 9891, and opposing pension bill, H. R. 10023; to the Committee on Interstate and Foreign Commerce.

5177. By Mr. CRAWL: Petition of many members of Tom C. Galbraith Camp and Auxiliary, United Spanish War Veterans of California, urging favorable action on the Gasque pension bill, H. R. 7230, for widows and orphans' pensions; to the Committee on Pensions.

5178. By Mr. CULLEN: Petition of the Exchange Club of New Berlin, N. Y., urging the Congress to support the passage of House bills 5659 and 1967, and to advocate and insist upon the enforcement of the provisions of section 307 of the tariff act of 1930, which became effective January 1, 1932; to the Committee on the Judiciary.

5179. By Mr. ENGLEBRIGHT: Petition of Alice Isaacs and other residents of Redding, Calif., protesting against Senate bill 1202; to the Committee on the District of Columbia.

5180. Also, petition of H. G. Moody and the staff of the Searchlight, Redding, Calif., protesting against compulsory Sunday closing; to the Committee on the District of Columbia.

5181. By Mr. GARBER: Petition of citizens of Laverne, Okla., urging passage of tariff on oil and copper; to the Committee on Ways and Means.

5182. Also, petition of T. L. Wolfe, of Des Moines, urging passage of House bill 4668; to the Committee on Rivers and Harbors.

5183. Also, petition of citizens of Oklahoma City, urging passage of Senate bill 1525 and House bill 4537; to the Committee on the Judiciary.

5184. Also, petition of Frank B. McMillin, of Columbus, Ohio, urging repeal of the recapture clause of the interstate commerce act; to the Committee on Interstate and Foreign Commerce.

5185. Also, petition of citizens of Oklahoma, urging passage of law prohibiting short selling of wheat and other farm products; to the Committee on Agriculture.

5186. Also, petition of Hale V. Davis, of Oklahoma City, urging passage of bill exempting telephone and telegraph lines used in broadcasting from the 10 per cent tax, and placing such lines on the same basis as leased wires used in the collection and dissemination of news by the press; to the Committee on Ways and Means.

5187. Also, petition of citizens of Oklahoma City, urging passage of bill providing for immediate cash payment of adjusted-compensation certificates; to the Committee on Ways and Means.

5188. Also, petition of Fred Newsom, of Glendale, Long Island, protesting against Federal salary reduction; to the Committee on Ways and Means.

5189. Also, petition of citizens of Alfalfa, Okla., urging passage of Senate bills 1197 and 2487 and House bill 7797; to the Committee on Agriculture.

5190. Also, petition of citizens of the United States, urging passage of House bill 9891; to the Committee on Interstate and Foreign Commerce.



5191. Also, petition of citizens of Charleston, urging passage of Crosser bill; to the Committee on Interstate and Foreign Commerce.

5192. Also, petition of C. M. Reed, of Kansas City, favoring effective regulation of motor transportation on public highways, State and interstate, as to rates; to the Committee on Interstate and Foreign Commerce.

5193. Also, petition of citizens of Texas County, Okla., protesting against Sunday observance; to the Committee on the District of Columbia.

5194. Also, petition of Disabled American Veterans, Chapter No. 16, Blackwell, Okla., urging the immediate formation of Senate veterans' committee and hearings on all veterans' legislation; to the Committee on Ways and Means.

5195. By Mr. GRIFFIN: Petition of the Polish National Alliance of the United States of America, memorializing Congress to enact House Joint Resolution 144, directing the President of the United States to proclaim October 11 of each year as General Pulaski's Memorial Day for the observance and commemoration of the death of Brig. Gen. Casimir Pulaski; to the Committee on the Judiciary.

5196. Also, resolution of Central Trades and Labor Council of Greater New York and vicinity, protesting against any reduction in the salaries of Government employees; to the Committee on Expenditures in the Executive Departments.

5197. By Mr. HOOPER: Petition of residents of Vermontville, Mich., and vicinity, protesting against the enactment of Sunday observance bill (S. 1202) or any other compulsory religious measures, such as House bill 8092; to the Committee on the District of Columbia.

5198. By Mr. JAMES: Petition of members of the Cornish Club of Calumet, Mich., favoring tariff on copper; to the Committee on Ways and Means.

5199. Also, telegram from P. J. Verville, secretary Post Office Employees, Hancock, Mich., opposing legislation designed to reduce their salaries; to the Committee on Expenditures in the Executive Departments.

5200. Also, telegram from A. Liverthal, of the Queen City Garage, of Marquette, Mich., opposing reduction in Federal employees' salaries; to the Committee on Expenditures in the Executive Departments.

5201. Also, telegram from T. T. Hurley, of Marquette, Mich., opposing reduction of salaries of Federal employees; to the Committee on Expenditures in the Executive Departments.

5202. Also, telegram from Albert Swanson, undertaker, of Marquette, Mich., opposing reduction of salaries of Federal employees; to the Committee on Expenditures in Executive Department.

5203. Also, petition of Daniel A. Holland, chairman, and James T. Healy, secretary, of the Houghton County (Mich.) Democratic Party for a tariff on copper; to the Committee on Ways and Means.

5204. Also, telegram from A. M. Barnard, of Marquette, Mich., opposing reduction of salaries of Federal employees; to the Committee on Expenditures in Executive Departments.

5205. Also, telegram from J. C. Gerling, of Marquette, Mich., opposing reduction of salaries of Federal employees; to the Committee on Expenditures in the Executive Departments.

5206. Also, telegram from Louis W. Biegler, of Marquette, Mich., opposing reduction of salaries of Federal employees; to the Committee on Expenditures in the Executive Departments.

5207. By Mr. JOHNSON of Washington: Petition of city of Aberdeen, State of Washington, signed by its mayor and city clerk, H. E. Bailey and Victor Lindberg, respectfully praying that the Congress enact the soldiers' bonus; to the Committee on Ways and Means.

5208. By Mr. KENNEDY: Petition of Yorkville Chamber of Commerce, of New York, urging appropriations necessary to maintain the Army, Navy, and training of reserve officers; to the Committee on Appropriations.

5209. Also, petition of Yorkville Chamber of Commerce, of New York, urging support of the 4 per cent beer bill now before Congress; to the Committee on the Judiciary.

5210. Also, petition of Brooklyn Chamber of Commerce, asking Congress to place a tariff on certain goods shipped into this country; to the Committee on Ways and Means.

5211. By Mr. LEWIS: Petition of 59 members of Proctor-Kildow Post, No. 71, American Legion, Oakland, Md., asking for the immediate cash payment of the balance of adjusted-service compensation certificates; to the Committee on Ways and Means.

5212. By Mr. LINDSAY: Petition of the Merchants Association of New York, opposing the Glass bill, S. 4115; to the Committee on Banking and Currency.

5213. Also, petition of James McCreery & Co., New York City, favoring the passage of Baldrige bill, H. R. 7430, and the Andresen bill, H. R. 9971; to the Committee on the Judiciary.

5214. By Mr. LINTHICUM: Petition of John Hummer, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5215. Also, petition of Bernard Melsage, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5216. Also, petition of Adam J. Fisher, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5217. Also, petition of Demetrie Mazuraki, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5218. Also, petition of Dr. F. C. Herndon, of Pikesville, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5219. Also, petition of Ileene Herman, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5220. Also, petition of Balster Herman, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5221. Also, petition of Eric J. Schroeder, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5222. Also, petition of George H. McBride, of Baltimore, Md., urging passage of House bill 1, soldiers' bonus bill; to the Committee on Ways and Means.

5223. Also, petition of Terminal Shipping Co., Baltimore, Md., opposing House bill 8821; to the Committee on the Judiciary.

5224. Also, petition of J. H. Gambrill, jr., of Frederick, Md., opposing additional appropriations to Farm Board; to the Committee on Appropriations.

5225. Also, petition of Young & Selden Co., Baltimore, Md., opposing proposed tax on checks; to the Committee on Ways and Means.

5226. Also, petition of the American Legion, Baltimore, Md., urging retention of Post Graduate School, Annapolis, House Joint Resolution 245; to the Committee on Naval Affairs.

5227. Also, petition of Mrs. R. Fortune, of Baltimore, Md., favoring legislation benefiting widows and orphans of World War veterans; to the Committee on Pensions.

5228. Also, petition of Local Union No. 11, National Brotherhood of Operative Potters, Baltimore, Md., urging passage of House bill 5315 and Senate bill 935; to the Committee on the Judiciary.

5229. Also, petition of Hilgartner Marble Co., opposing House bill 5315 and Senate bill 935; to the Committee on the Judiciary.

5230. Also, petition of Schneidereith & Sons, Baltimore, Md., and others, urging passage of House bill 8576; to the Committee on Ways and Means.

5231. Also, petition of Sun Life Insurance Co., Baltimore, Md., urging passage of House bill 9065; to the Committee on the District of Columbia.

5232. Also, petition of Workmen's Sick and Death Benefit Fund, Baltimore, Md., urging passage of House bill 7923; to the Committee on Invalid Pensions.



5233. Also, petition of Property Owners' Division, Real Estate Board; Baltimore Association of Commerce; and Bay Ridge Realty Co., all of Baltimore, Md., urging passage of home loan bank bill; to the Committee on Banking and Currency.

5234. Also, petition of Fidelity & Deposit Co., Baltimore, Md., opposing House bill 8989; to the Committee on Banking and Currency.

5235. Also, petition of Branch No. 4, United National Association Post Office Clerks, Baltimore, Md., opposing suspension of automatic promotions, Post Office appropriation bill; to the Committee on Appropriations.

5236. Also, petition of Moore & McCormack Co. (Inc.), Baltimore, Md., opposing elimination of sea service bureau in Shipping Board appropriation; to the Committee on Appropriations.

5237. Also, petition of Oriole Branch, No. 176, National Association of Letter Carriers, Baltimore, Md., and others, opposing reduction of salaries of Government employees; to the Committee on Ways and Means.

5238. Also, petition of Maryland Farm Bureau Federation, Baltimore, Md., favoring maintenance of present appropriation to Farm Board; to the Committee on Agriculture.

5239. By Mr. RAINEY: Petition of Clyde Lawrence and 28 other citizens of southern Illinois, requesting that Government expenses be cut; to the Committee on Appropriations.

5240. Also, petition of C. M. Stanley and 51 other citizens of southern Illinois, requesting that Government expenses be cut; to the Committee on Appropriations.

5241. By Mr. RUDD: Petition of Central Union Label Council of the Greater New York, opposing any reduction of the Federal employees' salaries; to the Committee on Expenditures in the Executive Departments.

5242. By Mr. TARVER: Petition of a number of ex-service men of Gordon County, Ga., asking the immediate payment of the remainder of the adjusted-service certificates of World War veterans; to the Committee on Ways and Means.

5243. By Mr. RUDD: Petition of Central Trades and Labor Council of Greater New York and vicinity, opposing any reduction in the salaries of Federal employees; to the Committee on Expenditures in the Executive Departments.

5244. Also, petition of the Merchants Association of New York, opposing the Glass bill, S. 4115; to the Committee on Banking and Currency.

5245. Also, petition of Burns Bros., New York City, favoring the manufacturers' sales tax; to the Committee on Ways and Means.

5246. By Mr. SMITH of Idaho: Petition signed by 11 residents of Buhl, Idaho, protesting against the enactment of legislation to compel barbers to observe Sunday in the District of Columbia; to the Committee on the District of Columbia.

5247. Also, petition signed by 25 citizens of Twin Falls, Idaho, protesting against the enactment of House bill 8092; to the Committee on the District of Columbia.

## SENATE

THURSDAY, MARCH 31, 1932

(Legislative day of Wednesday, March 23, 1932)

The Senate met at 12 o'clock meridian, on the expiration of the recess.

### THE JOURNAL

Mr. FESS. Mr. President, I ask unanimous consent for the approval of the Journal for the calendar days of Wednesday, March 23; Thursday, March 24; Monday, March 28; Tuesday, March 29; and Wednesday, March 30.

The VICE PRESIDENT. Is there objection? The Chair hears none, and it is so ordered.

### CALL OF THE ROLL

Mr. FESS. Mr. President, I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The Chief Clerk called the roll, and the following Senators answered to their names:

Ashurst	Couzens	Jones	Robinson, Ark.
Austin	Dale	Kean	Robinson, Ind.
Bailey	Davis	Kendrick	Schall
Bankhead	Dickinson	Keyes	Sheppard
Barbour	Dill	King	Shipstead
Barkley	Fess	La Follette	Shortridge
Bingham	Fletcher	Lewis	Smoot
Black	Frazier	Logan	Steiwer
Borah	George	Long	Thomas, Idaho
Bratton	Glass	McGill	Thomas, Okla.
Brookhart	Glenn	McKellar	Townsend
Broussard	Goldsborough	McNary	Trammell
Bulkeley	Gore	Morrison	Tydings
Bulow	Hale	Moses	Vandenberg
Byrnes	Harrison	Neely	Wagner
Capper	Hastings	Norbeck	Walcott
Caraway	Hatfield	Norris	Walsh, Mass.
Carey	Hawes	Nye	Walsh, Mont.
Connally	Hayden	Oddie	Watson
Coolidge	Hebert	Patterson	
Copeland	Hull	Pittman	
Costigan	Johnson	Reed	

Mr. FESS. The senior Senator from Rhode Island [Mr. METCALF] is necessarily absent because of illness. I will let this announcement stand for the day.

Mr. GEORGE. My colleague the senior Senator from Georgia [Mr. HARRIS] is still detained from the Senate because of illness. I will let this announcement stand for the day.

Mr. GLASS. I wish to announce that my colleague the senior Senator from Virginia [Mr. SWANSON] is absent in attendance upon the disarmament conference at Geneva.

Mr. BYRNES. I wish to announce that my colleague the senior Senator from South Carolina [Mr. SMITH] is necessarily detained by serious illness in his family.

The VICE PRESIDENT. Eighty-five Senators have answered to their names. A quorum is present.

### EXEMPTION OF FARMERS' COOPERATIVE ORGANIZATIONS FROM TAXES

Mr. NORRIS. Mr. President, some time ago I introduced a resolution, S. Res. 43, which provided for an investigation by the Committee on Agriculture and Forestry of a dispute between the Bureau of Internal Revenue and some cooperative organizations of farmers in regard to exemption from taxes. The resolution was reported favorably to the Senate by the Committee on Agriculture and Forestry. Inasmuch as it contained a provision that \$5,000 be appropriated out of the contingent fund to pay the expense of the investigation, the resolution automatically went to the Committee to Audit and Control the Contingent Expenses of the Senate. That was some time ago.

In order to get the investigation under way I have had a conference with those who are interested in it representing some of the farm organizations. They believe they will probably be able to avoid any expense whatever. Therefore I ask unanimous consent that the Committee to Audit and Control be discharged from the further consideration of the resolution and that the resolution be referred back to the Committee on Agriculture and Forestry. If we find we can get the witnesses here in Washington without expense, that they will appear voluntarily before the committee, then there will be no necessity whatsoever for an appropriation out of the contingent fund.

The VICE PRESIDENT. Is there objection to the request of the Senator from Nebraska? The Chair hears none, and it is so ordered.

### IMPORTATION OF SOVIET PRODUCTS

Mr. ODDIE. Mr. President, on behalf of the representatives of a large number of national, patriotic, civic, labor, were published in the CONGRESSIONAL RECORD of March 15, 1932, to the Hon. Ogden L. Mills, Secretary of the Treasury, a petition protesting against the importation of soviet products under the provisions of section 307 of the tariff act of 1930. The petition and the evidence submitted therewith were published in the CONGRESSIONAL RECORD of March 15.

I now have a letter from Secretary Mills dated March 23, 1932, in confirmation of his verbal answer to the above petition, which I desire to submit for the RECORD.